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ANNUAL REPORTS

OF THE

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WAR DEPARTMENT

FOR THE

FISCAL YEAR ENDED JUNE 30, 1900.

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PART 11.

REPORT OF THE  
MILITARY GOVERNOR OF CUBA ON CIVIL AFFAIRS.

IN TWO VOLUMES.

VOL. I—IN FOUR PARTS.

**Part 3.**

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WASHINGTON:  
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1901.



# ARRANGEMENT OF THE ANNUAL REPORTS OF THE WAR DEPARTMENT FOR THE YEAR ENDING JUNE 30, 1900.

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LEOPOLDO CANCIO, SECRETARY OF FINANCE.



REPORT  
OF  
LEOPOLDO CANCIO, SECRETARY OF FINANCE.

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SIR: This office has had three incumbents during the fiscal year from July 1, 1899, to June 30, 1900. They were Señores Desvernine, Varona, and the undersigned. However, the writer, having served the office of subsecretary with the two former ones, he is in a condition to give immediate and direct information of the transactions of this department.

The principal event was the application of the order issued by the President of the United States, in which, by virtue of the authority vested in him as Commander in Chief of the Army and Navy, he directed that during the maintenance of the military government of the United States in the island of Cuba and all islands west of the seventy-fourth degree west longitude, evacuated by Spain, there be created and maintained the offices of auditor of the island, one assistant auditor for auditing the accounts of the department of customs, and one assistant auditor for auditing the accounts of the department of posts, whose duties were to audit all the accounts of the island. Later on, at the request of this office, the assistant auditorship of the department of internal revenues was created. By the same order the office of treasurer of the island was created, which should be filled by the appointment thereto of an officer of the Regular Army of the United States, whose duties were to receive and keep all moneys arising from the revenues of the island, and to disburse or transfer the same only upon warrants issued by the general auditor and countersigned by the military governor.

The appointment of those officials and the rules and instructions necessary to carry into effect the provisions of the order were to be issued by the Secretary of War, in Washington.

Pursuant to those provisions the Department of War issued the so-called rules and instructions of May 11, 1899, which, with slight deviations, are the ones that now rule the management of public moneys here.

Said order of the 8th of May, which was enforced the 1st of July, 1899, again unified the treasury of this island, which had been divided since the 1st of January, when, by consequence of the cessation of Spanish sovereignty and consequent military occupation of Cuba by the United States, three special administrations were created—that of customs and of posts, direct dependencies of the Department of War, and the department of finance, which since its creation on the 11th of

January, 1899, had charge of the administration of internal revenues, besides the payments of the office of the civil administration while it was extending its action through the subordinate organisms to all the territory of the island.

Therefore the order of the 8th of May was an advanced step, wherein it unified the treasury and the fiscalization of the receipts and public expenditures over the three treasuries of customs, posts, and internal revenues, which were independent the one from the other, and a central treasury, representative of our fiscal unity, was established with so much more reason when two of those special ones were supplied principally by the other, or that of customs, which was the only one whose receipts could serve as a basis for the support of public services.

But the order introduced a radical modification in the organism of our public treasury prior to the 1st of January, 1899, and not expressly derogated until the enactment of the new rules and instructions. By virtue of these the department of finance, if considered successor and a continuance of the one created by the autonomic régime, as the latter was that of the ancient intendencia, became a purely administrative department, without other faculties than those delegated to it by the military governor, or those purely technical of consulting office in matters of a general character where its opinion was requested and those of directing and controlling internal revenues, much reduced already by the necessary abolition and reduction of grievous, prejudicial, and excessive imposts and taxes.

I do not mean to say that since the 1st of January this office was ever *de facto* in charge of our treasury; that would make me contradict the assertion made before that the order of the 8th of May had the advantage of unifying the treasury, divided since that historic date in three different branches with their respective administrations, treasuries, and auditors. However, it is indubitable that by the form given to the new organization the importance of this department was diminished, and a permanent character was given for all the duration of the military government in this island to what was only deemed to be transitory, and aiming to restore the civil institutions that already assured the country the intervention in its rule and government in what it might be allowed by the extraordinary circumstances under which we labored, so rare in history.

My honorable predecessors, Messrs. Desvernine and Varona, with a great abundance of reasons, very forcibly remarked the effects of that anomalous organization of our public finances and both always had favorable reception in the respective military governors, General Brooke and yourself. The former said in his report of October 1, 1899:

In the report of the secretary of finance there will be found an exhaustive review of the condition of this department, which it is recommended be most carefully considered. It gives a clear insight into the operations of the department under the existing conditions and the restrictions placed upon it without any change being made in the law.

In the proclamation of January 1, 1899, the laws in effect on December 31, 1898, were continued in force until they should be abolished or changed. The order of the President establishing the customs service in Cuba was issued December 9, 1898, and the laws regarding the collection and control of the customs revenues, in so far as this branch of the finance department was concerned, were therefore changed by the President. The same order fixed and regulated the coasting trade. Notwithstanding these facts I would ask for the remarks of the secretary of finance that consideration, from their being undoubtedly an expression of the views on this subject of a great many prominent and able residents and natives of Cuba, the gravity of the matter demands.

That prudent and cautious language, at the same time that it laid open all the alterations that had been made already in the financial administration since December, 1898, also acknowledged the current of the enlightened public opinion of Cuba in behalf of the maintenance of the former organization in whatever it might be compatible with the situation created by the military occupation of the country, much more so when the new organization given by the order of the 8th of May did not introduce any essential alteration in the administrative financial mechanism, but limited its action to reconcentrate directly in the military government the three indispensable branches of the service, namely, the acknowledgment, definite liquidation, and payment of the obligations; the deposit, distribution and location of funds, and the fiscalization of public accounts.

Under the Spanish regime, though the administration was centralized in Madrid or the supremacy of the metropolis was issued in the autonomic institutions of 1898, there was only one treasury in Cuba, with only one financial action within the more or less ample sphere of its powers. The department of finance having been deprived of those, its characteristic and important functions, what was left to it that might have a political importance?

As a consequence of the order in question the so-called general auditor's office of the State, which was organized in January, 1899, and equivalent to the general auditor of the island, disappeared; the central treasury of our ancient regulations was converted into a special treasury of the department charged with its payments, and in the lack of budgets the payment-ordering powers were exclusively and directly of the military governor, and not once is the department of finance mentioned in the regulations and instructions of May 11. In a word, and in order to adjust our judgment to the reality of facts, the order and the consequent instructions gave form and rules to the provisional military régime existing from the 1st of January and created centers in this city, capital of the island, for the management and the fiscalization of funds that were collected by the different and separate administrations of customs, posts, and internal revenues, adjusted to the universal model of those services.

So that when Señor Varona wrote to you at the commencement of this year and shortly after assuming the direction of this department, insisting in the efforts of his predecessor to have this office restored to the fullness of its functions, he had the pleasure of hearing from your lips that his aspirations would be fulfilled, and when the undersigned has had the honor to speak with you on the matter, he has heard the same answer, namely, that the unity of the treasury would correspond to the unity of the financial action at the cessation of the military régime that now rules, as soon as the stable and definite government that is to replace the provisional and transitory one is constituted.

The development of events in the course of this year shows that we are steadily advancing toward the establishment of the new government, the first truly civil one that Cuba will have had in the course of its history. In fact, the elections of ayuntamientos took place in June, municipal life being constituted again on elective basis that has been suspended since 1893. The ayuntamientos elected are operating since July 1 with the radical novelty that the mayors and treasurers were elected directly by the people, and the elections have been held already for the representatives of the convention that is to endow the country

with a final constitution conformably to the order issued by the President of the United States. In it the foundations of our ultimate financial system will be laid and then we will undoubtedly have a department of finance that will give unity to all the service that is now divided, and that will consequently be a department of the executive branch of the central government, with the fullness of power corresponding to it by proper nature. When the present auditor's office, the treasury of the island, and the ordering and delegated powers that the budgets and laws of accountability will determine are comprised in it, then the object aimed at in the efforts of this department will have been attained.

Notwithstanding the enforcement of the order of May 8, the organization given to this department at the date of its creation still subsisted, as none of the bureaux that formed it were for that reason deprived of constant occupation as defined in the former report of the department. The subsecretary assisting the secretary and directing the interior management of the branch; the consulting office intervening in all legal questions that arose; the bureau of taxes and imposts dealing on the system of taxation in general; the bureau of state property that has charge of all matters relating to the titles and management of properties that constitute the public patrimony; the section of statistics compiling and classifying all data it has been able to gather; the ordenacion de pagos (office ordering payments) acknowledging and liquidating the authorized allowances; the general auditor, now with the character of auditor of internal revenues, also aiding this office in the fiscalization of accounts that should be rendered to it, and the treasuries effecting payments conformably to the new forms and proceedings. I now proceed to give a brief account of those services.

It is obvious that the consulting department is one of the most busy dependencies of this department. All questions versing on the intelligence and application of the laws and regulations must pass through it; and they are very numerous, not only by reason of the multitude of persons with whom finance has been contracting relations in its character of manager of the public patrimony, but also because it must be especially heard in the appeals versing on the tax on conveyance of property, inheritances, the constitution of mortgages, etc., known as conveyance and inheritance tax. In the fiscal year to which we refer those resources were numerous, because the taxpayer wished to put the fiscal spirit of the new régime to the test, always hoping that greater laxity would be added to the reductions and remittments already granted in the application of the regulations. However, the criterion of the administration having been known, the appeals inspired in that tendency have diminished and now only those having their origin in the different manner of understanding things, and above all when personal interest mediates, are the remaining ones.

The bureau of state property with the annexed general inspection, called to intervene in the general inventory and in the righting of the titles of state properties, could not give the results expected from its creation in the year. The only positive results obtained from it was in the acknowledgment that the state patrimony in Cuba was always in most blameworthy neglect, as no data worthy of credit and which might impart a satisfactory knowledge of the number, class, and value of state property were found in this office. The Washington Government, upon the request of this office, forwarded a copy of the general inventory made by the Spanish commission of evacuation of the island for the American commission; but the document is in every sense defi

cient. Some properties that are the indisputable property of the State are not found in it, and in exchange, as of its exclusive property are inventoried estates seized from delinquent taxpayers for the collection of their liabilities. The bureau is now included in that of the consulting department. In order to depurate the true importance of that patrimony it will be necessary to recur to the registries of property and to other departments, principally that of agriculture, industry, and commerce, which may supply information that may serve to verify the data existing in this department and to classify and complete the inventory.

The public lands dealt with in the previous report of this office should be the object of demarcation, and though they may not be considerable, they may be turned to account by taking advantage of them to extend small property, which is the basis of all true democracy in Cuba. To that end, the idea I have heard you utter of forming small tracts to be apportioned to laborers from the Cuban army would contribute in a great measure. With that idea I believe that at present and until a plan to that end is resolved upon, the suspension of public acts for the sale or leasing of the rural properties of the State for a long term should be maintained.

I do not think in the same manner of what respects urban properties that are not used by the State in its own services. Their administration is troublesome and their products do not compensate the sacrifices that the State would be compelled to make to attend to their preservation, for which reason it would be more judicious to alienate them through public sales or to cede them to the ayuntamientos for schools and hospitals when they can be utilized therefor, and, likewise, the distribution of lots belonging to the State on reservative annuities for the increase of towns in the lands located in or on adjacent parts of them. I prefer that form of alienation because it places the acquisition of property within the reach of the poor classes through an annual pension of the 5 per cent of the imposed principal, which rarely if ever exceeds \$200. The colored population particularly has thus a means of establishing itself on the soil, as is shown by experience in rural municipalities. Unfortunately, those lands are not very numerous, but there are some in certain towns of the littoral, like Isabela de Sagua, Caibarien, and other places.

The final disposal of the so-called lots of the city walls of this city should also be the object of a resolution. Their alienation was suspended from the first half of 1899 to prevent their sale at a miserable price, and in order to accord which were to be preserved by the State or ceded to the municipalities and the occasion to give a definite decision to the matter. Many of them have been occupied by the Quartermaster's Department of the United States Army and by the engineering department of this city, and the others are being leased at a very low price for deposits of building materials and similar things. I believe that a study and classification of those lots should be made, with the intervention of competent persons, in order to decide in a definite manner which of them should be sold, which of them preserved, and which may be ceded to the municipality for uses of general interest to the community.

By order No. 77, of June 14, 1899, the decree of February 10 of the same year, whereby all taxes due before January 1, 1899, and pending payment at the date of its enactment were remitted, was extended to those taxes for the collection of which the State or the municipality

should have seized urban or rural property. By virtue of that remittance, all those properties that the State or the municipalities might have seized to collect the obligations determined by article 49 of the instruction of May 15, 1885, for the proceedings against debtors to the public treasury—that is, the costs and expenditures of the compulsory proceedings besides the quotas of taxation—should be returned to owners or their heirs.

Those properties were in their greater part urban estates, almost all of them located in the provinces of Habana, Pinar del Rio, and Matanzas, principally in Guanabacoa, Regla, Marianao, and Guanajay, in which places they amounted to more than 700 houses, generally of very small value and belonging to our poorest classes. It was to be hoped that by this time the greater part of them would have been returned to their owners, yet the greater part of them are still in the possession of the treasury, either from the ignorance or the apathy of the owners (though the greatest possible publicity has been constantly given to the remittance) or, as experts believe, because they are unowned properties, as they belonged to parties that died without leaving testamentary or lawful heirs. The inclosed statement shows the number of estates returned during the year with the most important details thereof. Ultimately it will be necessary to adopt a measure of a general character with those seized estates, which bring no benefit to the State and may serve for purposes of charity or of instruction or any other proper one.

Another service of this office has been the release bonds constituted under the Spanish domination by public officials to guarantee services that ceased to be rendered before the 1st of January, 1899, conformably to order No. 62, of May 25, 1899. As a result of the latter, burdens, encumbrances, and mortgages that encumbered real property, both urban and rural, for great amounts have been canceled and the stock, valuables, or bonds that were found in the public treasuries, according to the inclosed statement, have been returned or released. The released securities amount to \$968,378.25, which is divided as follows:

In stock .....	\$323, 150. 00
Mortgage bonds .....	559, 453. 25
Bonds of the debt .....	85, 775. 00
Total .....	968, 378. 25

The carrying out of paragraph third, article eighth of the Treaty of Paris has been attended to by this office and its dependencies in what respects the preservation of its special archives, classifying them in the best possible manner, and a great number of certificates have been issued to the parties that requested them, either directly or through the medium of the Spanish consul in this capital, who has applied for them at the department of state and government, as those applications in their greater part were filed by old employees and creditors of the Spanish state for other items and who have required the copies on which to base their claims to the government of their country.

The collection of internal revenues and taxes held by the central government has always been the object of diligent attention, and with satisfactory results, to judge by the statements of the receipts, which have had the increase that was to be expected from the pacification of the country, and which demanded as an indispensable condi-



tion that the service should not be neglected. Among all those taxes the first one in importance is the so-called conveyance and inheritance tax, that burdens transactions on real or personal property and the conveyances by "mortis causa." During the first half year the liquidation of the tax continued separated as before from its collection, the former in charge of the registrars of property, who were remunerated by the same taxpayer with a surcharge on the quotas, the latter in charge of the administrators of finance which fiscalized, besides, the operations of the liquidators. The proceeding was not only onerous for the taxpayer, who thus paid directly to a public official for a service of the State, but it also caused troubles, delays, and even vexations, giving origin not a few times to grounded complaints against the registrars, who as such, not being subordinates of this department, even when they were such as liquidators of a fiscal burden, found in their double character the means of eluding responsibilities and of raising difficulties in the way of the fiscalization of the tax.

Thence it was that with the acquired experience this office proposed order No. 21, series of 1900, dated January 16, wherein it was directed that from that date the registrars of property should cease in their character of liquidators of the conveyance and inheritance tax and that the liquidations be performed by the provincial and branch administrations of finance and by the mayors, according to localities and cases in said order specified. In that order it was intended to conciliate the convenience of the taxpayer with the interest of the treasury, placing a collecting office within his reach wherever there was one before, facilitating the means of making the payments through registered postal money orders when he should desire to use them, and the zeal of the mayors was appealed to so that they should lend their cooperation to the service that devolved upon them for the benefit of their neighbors, and in this case leaving in force the quota of liquidation to attend to the expenditures of the collection.

The result has been satisfactory in general. In the second half of the fiscal year, from January 1 to June 30, more than in the previous one was collected, and yet the transactions were not greater.

The tax of 3 and 10 per cent charge on the schedules of passenger fares and freight rates, which was abolished from the 1st of July of the current fiscal year, was the object of a special fiscalization, and its yield corresponded to the efforts made. That tax has been suppressed on important reasons of social convenience, and as a pledge of the interest of the administration in the reconstruction and encouragement of the country; but the railroad companies up to this date have not corresponded to the legitimate hopes that were harbored that a reduction of the schedules of fares and rates, which would increase facilities of locomotion and transportation in the island so chastised by so many disasters, would correspond to the liberality and generosity of the administration. The tax now belongs to history, and it is not admissible that the Government should be charged with any direct responsibility in the scarcity of transportation and travel by railroads and on the coasts of the island.

The department of finance collected some taxes less, such as matriculation fees in the establishments of superior instruction; like the licenses for hunting and carrying arms, and some in remuneration of services; others as police measures, but none of them merit special mention in this report.

The collection of the fee on mining claims has continued in suspense and this office believes it should continue so, as by express concessions of the Spanish Government enterprises already producing like the best known of the Santiago mines enjoy an exemption for a certain number of years, and only new enterprises and claims filed would be subject to the tax. Mining is in its state of infancy in this island; many hopes are set upon it, as it is a generally accredited opinion among competent parties that it is called to occupy an important place in the wealth of the country; and it is hardly burdensome to the State to abstain from troubling those starting in the business as long as it is not consolidated or may be a chapter of some importance in our receipts.

Finally, after the conveyance and inheritance tax and the tax of the 3 and 10 per cent on the schedules of passenger fares and freight rates, the most important chapter of internal revenues is that of the products of State properties. In the best times of the Spanish domination its products never reached \$150,000; now the receipts are relatively more than it was to be expected.

It should be borne in mind that the greater part of the State patrimony in Cuba consists in rent charges on rural and urban estates, the former almost all destroyed by the war, even now unproductive in their greater part or in the mere state of reconstruction; that urban estates have also suffered much in many towns of the island; that the decrees of April 24 and June 5, 1899, extending and modifying the delays granted to debtors by the Spanish Government from 1896 to 1898, have had the collection of rent charges on urban estates suspended until the 1st of May last and those of rural estates destroyed during war absolutely, the collection being almost wholly limited to voluntary payments. The State also has credits proceeding from the sale of properties, redemptions of rent charges, and of other obligations. Their collection meets the same difficulties encountered in that of the interest on rent charges, but as almost all of them are guaranteed by mortgages it has suited the interests of the proprietors to release their estates and they have satisfied their debts.

The inclosed statement marked No. 1 contains the receipts of internal revenues for all items.

But in the matter of taxation, the principal occupation of this office during the first half of the fiscal year was the application of the order of March 25 reforming municipal finances. It was published under extraordinary circumstances. No elections had been held since 1893 for the biennial renewal of the ayuntamientos; the municipalities were administered by ayuntamientos appointed by the governor-general from among the political parties dominant at the time, and the evacuation of the territory by Spain had introduced a new disturbance in their functions. All municipal services were disorganized in the greater part of the territory since 1895, and in all the island since January, 1896, except in three or four of the greater towns, and even in them they were not performed as before; the regular system of taxes created by the municipal law was succeeded by another arbitrary one, as it occurred to the ruler in each locality, the so-called "donations and patriotic subscriptions" and taxes on consumption occupied a prominent place in the receipts and they were forming a maze of municipal tariffs; the products being expended in the military exigencies of the civil contest which had converted the Spanish military commanders into the veritable directors of municipal payments. After

the historic 1st of January, a military situation of another kind gravitated on the ayuntamientos. It was constituted by the camps of the Cuban forces, which approached the towns seeking the food that they no longer found in the exhausted fields and in the satisfaction of the triumph. It was another period of more or less voluntary donations and subscriptions which did not supply the pressing demands of the moment. The administrators of municipal finances saw themselves dragged to resort to the extremes of collection, pressing on all the manifestations of economic activity which commenced to appear in proportion to the advance of the pacification in order to nourish the local treasury. To the tariffs on consumptions and others were added the special assessments with their quotas of the period previous to the war, provoking the clamors of taxpayers.

Therefore, to reestablish the normal state of municipal finances, in what it was feasible, was a pressing need; to put an end to the disorder, and above all that there might be budgets of receipts and expenditures. The department of finance took a principal part in that work, maintaining the sense of the order with great pains, in order that the suppressed taxes should not reappear in a disguised form, sometimes supporting the ayuntamientos in the exercise of their powers, and at other times supporting the taxpayers who appealed to the department claiming their rights. It would be superfluous to state the number of claims received and decided upon during the year; they were numerous in the first half, or, namely, in the period of formation and revision of the new budgets.

At the commencement of the year the Government placed the amount of \$350,000 in the treasury, with the object of distributing them among the municipalities, to cover deficits in the measure and amount that should be determined by the military government, the mayors being bound to give this office an account of the outlay of the sums delivered to them. When General Brooke ceased in the government of the island, in December, the outstanding amount was returned to the treasury of the island and the accounts were being revised until the month of July last, and undoubtedly you must be aware of their result, because they were collated and centralized by the auditor-general. A part of those funds was spent in donations, like those made to Cardenas to finish a market, to Bayamo for the supply of water, and to some municipalities for school material before the reorganization of primary instruction. The statements on the movement of population taken from the most authentic sources, or namely, the civil registries, and according to forms adjusted in all their parts to the legislation in force, are now being periodically published in the Gazette by the section of statistics of this department. All possible data respecting consumption of meat, on the course of exchange on foreign markets, on quotation of bonds, stocks and specie in the private exchange, the only center of public transactions that we have, are gathered, and the greatest publicity is given to them by means of printed sheets which are forwarded to the military governor when issued.

But the most important statistics of those published this year was that of the incumbrances, rent charges and mortgages which affect real estate in this island, their amount showing how onerous is the debt that weights our economic activity at present, principally when those capitals have been in their greater part devoured by the monster

of civil war, which left the land bare and an indigent population, or little less, to raise the burden. The principal of the mortgage debt only amounts to some \$250,000,000; add to that the interests and pensions of the years of war at an average of 8 per cent, and we have as a result that debt alone exceeding \$300,000,000. That service was requested by the War Department, accorded at the end of November, and the statements where the results of the investigation were noted down were already circulating in the month of March.

Other important statistics are being prepared and they will soon be published. One of them, proposed by you, on rural property, its condition and residence of the proprietors; another one, that is already in press, with the municipal budgets approved and revised by the civil governors for the fiscal year of 1899 to 1900.

It is not possible that in the short period of its existence, the section should have given mature benefits. To organize the service of statistics is always an arduous enterprise, and the difficulties must be greater where there has been none truly worthy of that name; but perseverance will overcome all obstacles, and ultimately produce some system that will realize in the service the efforts that have been rendered only by the true specialists in other countries better prepared than Cuba. For example, it has been difficult to succeed in gathering vital statistics. The civil registers are in charge of municipal courts that are dispersed in great numbers in our country without easy channels of communication and without postal franchise for their correspondence. It needed great efforts at first to have them forward the data, but having formed simple statements that they only have to fill out, making them remark on and rectify all the errors and errata, so that they might be persuaded of the fact that their part of the task was for a serious work and not an ostentatious one, and paying the postal fines which the insufficiency of franking incurs, this department has succeeded in having the service go on with sufficient regularity.

It is obvious that the payment of the State obligations figures among the most important services of the department, rendered through its dependencies of the treasury. I will not tax your attention with numerical statements showing the amount of the payments, because the general service of the accountability of the island is centralized in the auditor's office, created by the order of May 8, and you are fully cognizant of those details. However, I beg to state that this department, through the office delegated for ordering payments, has always kept an account of all the credits acknowledged by the State; of the location and distribution of funds and of the payments made by its treasurers, which course has permitted it to assist the other departments, and even the General Government, in many cases supplying them with data and information they have required.

The order of May 8, and its instructions of the 11th of the same month, have not been de facto rigorously applied in some of their parts. Thus, for example, the disbursing officers or treasurers of finance have not dealt directly with the auditor-general for their estimates of funds, but they have addressed them to this office, which has reviewed and examined their items and adjusted them to the forms of regulation through the ordering office, including or directly requesting the necessary funds for the payment of recently acknowledged obligations, or of authorized expenditures, which were unknown to the subordinates. Such a course was self-imposed, because we live without a budget, the

payments subject to the changeable and transitory demands of services that are not organized with that regularity that is only the product of the firmness and stability of governments. The directing centers of the public administration being located in this capital, the department of finance had to collect all the orders for the payment of obligations to distribute them throughout the island, to circulate them to its dependencies with all the necessary instructions; for, besides, a considerable number of the personnel being inexperienced, greater drawbacks would have been occasioned had the auditor-general dealt directly with the disbursing officers.

On the other hand, the amount of the payments made through the channel of this department has been increasing. In the first half of 1899, from January to June, which was the period of organization of this department, they hardly exceeded \$600,000; the greater part of the disbursements are made through the channel of the commanding officers; in the first half of the fiscal year to which this report refers they already amounted to \$1,427,628.89, in the second half to \$3,043,205.86, and in the month of this report estimates to the value of \$595,000 odd dollars have been forwarded, notwithstanding the fact that the department of public works is now independent from this department, upon the request of its secretary, since the 1st of July.

The inspection of the administration of finance carried out by the officers of the United States Army and by officials of this department have given the most satisfactory results, as the former have at least shown zeal in behalf of public interests and the desire to excel. The deficiencies noted in the administrative branch of the service have been corrected, and the least diligent parties have been warned that they would be removed if they did not correct the defects, object of the reproof. The treasurers have rendered their accounts, and until now no substantial objection has occurred, though in some cases where the inspection has noted or even suspected some anomaly or obscurity the verification of the objections or remarks has been directed, with the hearing of the parties concerned, and now those recently made to the administration of Santiago de Cuba are yet pending.

As a general rule it can be asserted that the State creditors have punctually received their pay in the services that have had duly authorized allotments of a permanent character; and that the delays have mainly occurred in services that are administered by, or are burdens of the municipalities, such as jails, primary instruction, police and charities, and to which the central administrative action has not been extended with that regularity that belongs to all complete organizations. For example, such important changes in the details of execution have occurred in the lapse of the year in public instruction and since the orders issued at the end of 1899, that they entirely transform it; they have necessarily affected the regularity of payments and until now have precluded the possibility of a budget. Thus we see that first it was directed that for every fifty children enrolled a schoolroom should be formed with its teacher and for each fraction of less than thirty-five children an assistant; a large amount of \$50 was assigned to every schoolroom for material and no quota was specified for rentals. Conformably to that plan the creation of schools commenced with astonishing rapidity; the importance of the funds needed for the payments varied every month and in the greater part of those instances the estimate of the authorities who entered into those obligations did

not reach the hand of the administrators of finance in time to include them in the regular estimates of the month; and it occurred, besides, that in the greatest number of instances the mayors did not draw up their requisitions in the form directed by the laws of accountability in which, as a general rule, they were not versed. Subsequently it was decided to suppress the amount allotted for material to each school-room, the superintendents of schools taking charge of the attention of that service, conformably to what is provided in Article VII of Order No. 226, series of 1899, which already introduced an alteration in the allowances, and was the cause of complaints and clamors, owing to the fact that the order was not known by the towns and authorities in time to prevent them from entering into obligations charged to the previous authorization and in every case it was necessary to investigate the validity of the obligation.

The creation of schoolrooms was suspended in the month of March by a resolution that was not published in the Gazette or the promulgation of which was deficient, and the regular application of Order No. 226 continued in the more distant localities and in others that could claim the ignorance of the provision, and new obligations that the State did not acknowledge and liquidate were entered into, though the schoolrooms existed with their teachers and rents and therefore with interested parties who did not remain silent and continued their claims until they obtained the acknowledgment of the same. I remember as a remarkable one the case of Holguin, which until that date in March created schools whose monthly budget did not amount to \$1,500, that were punctually transferred there by the treasury; and yet it happened that the payments were not paid in three or four months because the school authorities continued creating schoolrooms and they had run into and maintained obligations which amounted to the quadruple of those entered into within the legislated provisions.

To refer the difficulties met with at times in some localities in the payment of jail and police or charity attentions would be to repeat, with the natural deviations, what I have just said regarding the payment of primary instruction. The military government is well aware of those details, as by its orders investigations have been carried out and information has been supplied showing the reasons for those partial delays in many cases. This department is not the judge but the justifier of its acts; but it can assert the fact that it has made strenuous efforts to second the praiseworthy purposes of the military government, aimed at the most punctual execution of the general obligations, so that each creditor, and particularly those who are such for personal services, will receive what corresponds to him when his credit is due.

The result has been satisfactory in general. There are no available terms of comparison between what happens at present and what occurred under the Spanish domination. The delay with which the State employees and creditors received their pay even in normal periods is proverbial; the school teachers seldom received their salaries and with delays to such an extreme that their penury became a by-word; the municipal police did not live with less uncertainty respecting the receipt of their salaries, and no establishment of charity was up to date in its relation with the State or the municipality. Now large sums are monthly scattered throughout the island in the form of salaries for the payment of services which in their turn demand others, thus effi-

ciently contributing to stimulate the producing activity of the country. The State creditor claims with energy because his rights are respected, evincing the impatience of the citizen who knows that now the administration is a debtor zealous in the performance of its duties.

Financial services will not progress with freedom as long as there is no general budget of the State, and there will be no budget while municipalities and the island in general do not return to the social, political, and economic stability to which the efforts of the administration aim. The budget is but the economic expression of the life of the administration, be it either municipal, provincial, or central. While the constitution does not define their respective spheres, regulate its exercise, ordain their revenues and rents, and the means wherewith to attend to such varied necessities, all of us, the governors and the governed, have to be resigned to undergo difficulties and anxieties that spring from the unavoidable consequences of the events that have occurred in this island during the last six years.

One of the consequences of the definite constitution of the country will be the restoration of the unity of its financial services. Then the general auditor's and general treasurer's offices will be coordinate branches of this office, and the difficulties created by the successive stages through which any estimate or request for funds has to pass will have been obviated.

Lastly, I should not omit to mention a true progress attained in the financial administration of the country. I particularly refer to the rendering of accounts by the functionaries who manage State funds. Public accounts were never liquidated during the Spanish régime. When the recently called general intervention of the State (formerly central accounting office), after long stages, rendered still longer by the apathy, the negligence, and the corruption of officials, came to the liquidation of accounts of any direct party having to render them, the proceedings were sent to Madrid, where they were the object of not less complicated, costly, and protracted revisions. In a word, accounts were in a very bad way, and thence the number and amount of bonds returned, and of which I give an account in this report, some of which were constituted as far as thirty years back, and there was no notice that the responsibilities they guaranteed had ever been the object of a final settlement.

To-day the accounts are examined three or four months after the delivery of funds by the treasury, or of their collection by the collectors; and though the present proceedings are liable to some defects, consisting mainly in fiscalizing the transactions of the treasury—that is, the sums of money that are received and paid out before penetrating to the innermost, so to say, of expenditures and receipts, which, after all, has to be the consequence of good budgets grounded on a solid organization of the services. The fact is that there are public accounts, and activity and energy in the settling of responsibilities.

The legislative work of this office, always animated by a conservative spirit in matters of its competency, was not considerable during the year. Really, it has done nothing more than verify the fiscal consequences of the Treaty of Paris, and to invariably keep itself within that function. Cuba was already released from the public debt and from the so-called burdens of sovereignty, which even under the autonomist régime, established before the ultimatum of the United States and as a supreme recourse to disarm the revolution, absorbed

on paper more than four-fifths of the receipts of the budget and de facto more than it had been possible to collect in the years of peace. The State was enabled to transfer to the municipalities the taxes it had reserved to itself in exchange for many others that constituted the nerve of municipal finances, which were more grievous, arbitrary, and unjust to the masses of our population. In the order of March 25, that regulated the matter, the taxes levied on banks and stock companies were included in the transfer; but hardly had the order been published when frictions commenced to occur between some municipalities and that class of taxpayers because ayuntamientos attempted to take all available advantage of the taxpaying capacity of the former. In consequence of the claims presented to the military governor and to this office antecedents were sought for and found in the archives, and they reflected the conclusion that those difficulties and troubles were inevitable as railroads of a public nature particularly, that traversed many municipalities, provoked the fiscal spirit of each one. In view of that the publication of Order No. 106, civil series of 1899, dated July 11, was decided upon, and by virtue of the same and from the date of its publication the banks and companies comprised in Nos. 5, 6, 7, and 8 of tariff second would only contribute to the State and not to the municipalities by reason of the industrial tax, the municipalities being enabled to collect separately the territorial tax for the rural and urban estates that each company or corporation might have assessed in the district. In such wise, properties that trespass the limits of municipal territories and of a general interest contribute to the public treasury and what is strictly local to the treasury of the municipality.

This office also prepared Order No. 181, series of 1899, dated September 27, 1899, modifying the class of bonds that national and foreign insurance companies and similarly named ones are obliged to give according to laws in force, and in it were included surety companies, those of risks, and accidents, and of guaranty, which were forms unused in the country and introduced and practiced since the military occupation by the United States. By the former legislation all insurance companies and corporations subject to the payment of the tax were compelled to invest \$200,000 in bonds of the Spanish Government or in titles or mortgage obligations of banks, railroad companies, industrial concerns of any kind, or in real estate in Spain or adjacent islands, or of the provinces of Cuba and Porto Rico. If the three-fourths of the technical reserves of the insurances effected in any of these latter islands by any company did not amount to \$200,000, those found in that case could limit the deposit to 75 per cent of those reserves. Corporations whose statutes did not specify the amount of the technical reserves or the provisions to attend to current risks should deposit the 20 per cent of the premiums to be collected during the year, a sum that by the regulation was declared to be equivalent to 75 per cent or three-fourths of the mentioned reserves or provisions. Lastly, the guaranty constituted in Spain capacitated the company to transact business on this island.

In view of this last circumstance, and of the financial state of the country, bearing in mind the different nature of the companies and the propriety of attracting the forms of insurance not used heretofore, mentioned above, Order No. 181 diminished them, reducing those of fire insurance companies to \$75,000, and to \$25,000 those of the other ones, enabling them to give them either by depositing their amount



in cash in the general treasury of the island, or by investing the same in mortgage bonds of corporations or companies doing business in the island or in real estate mortgages and bonds of the United States Government.

As it is seen in the report of this department for last year, this office, proposed, in conformity with that of state and government, that while the anomalous condition of municipal treasuries lasted, the general treasury of the island should defray the expenses of police, primary instruction, jails, and charities, in the amount that might be considered sufficient and without prejudice to the consideration that, as soon as municipal receipts would allow it or the matter were definitively resolved upon, the ayuntamientos would assume those obligations which should in a definite manner be exclusively of their jurisdiction. It was thus resolved in what respects municipal police and public instruction by Order No. 220 of November 17, 1899, in which it was enacted (in what respects hospitals and asylums), that the State would aid them to such extent as should be determined necessary; jail attentions were also aided in the measure counseled by circumstances.

To facilitate those payments Order No. 25, current series, was issued with the intervention of this office, and in the same it was recommended that hereafter all funds allotted to municipalities for the payment of police and instruction should be delivered to the respective mayors by the provincial treasurers, directing that in case the department of posts had a money-order office in the locality, the funds should be remitted to the mayors by postal money orders; and that where there was none, the mayor should go in person to receive the funds or commit the charge to a responsible person. So that the department of posts should supply the necessary funds to redeem the money orders promptly to the treasurer of each province, except Habana, each one would notify the postmaster several days in advance stating the post-offices where he wished to send money orders, giving the amount in each case. All the payments were to be made by the mayor in person, and it was directed that each salary or account was to be paid without any deduction whatever.

Order No. 25 dealt with now contains other details that it would be tedious to enumerate. All aim to conciliate the rapidity and punctuality of the payments with laws of accountability in force. Excelling among them, and therefore I will specially mention it, is the one directing that treasurers will forward their estimates not later than the 15th of the month next preceding the one for which the estimate is made, and that the mayors shall make their requisitions with sufficient promptness, adjusting them necessarily, in what respects police, to the types fixed in Order No. 220, and in what respects primary instruction to the rules established in Order No. 226, both of the series of 1899.

For the reasons mentioned in another part of this report some delays used to occur in the payments, and the Government being always desirous of improving the service, without prejudice to demanding the most rigorous accountability, Order No. 229, in force since June 4, was issued, whereby payments through money orders were suppressed and rules were enacted so that the mayors and treasurers should draw up estimates with due anticipation and the payments be made with all punctuality. The two months that have elapsed since the new instructions were enforced do not suffice to permit a thorough judgment of

the same, for during said term the voyage of the teachers to Harvard, the creation of the summer schools and the installation of new school boards have occurred, events that have prevented the regulation from promptly taking effect. Schools will have their special disbursing officers hereafter, but this is a matter that does not correspond to the year dealt with in this report.

By Order No. 135, of April 3, issued upon the proposal of this office, the provision of the Ley de Mostrencos (law of unknown ownership of properties) of May 2, 1835, of the ordinance of December 9, 1882, and of such others as referred to the denunciations by special investigators of all kinds of properties and rights of the State, were revoked, and the service of investigation was specially committed to the functionaries of the administration and the officers of public prosecution.

Said revocation was grounded in the fact that, through corruptions that were deeply rooted in the administration, denouncers and special investigators became the terror of proprietors, whom they worried in the tranquil and peaceable possession of their properties, through the disregard of civil laws and of those of procedures that protect citizens, demanding titles and threatening the loss of property unless bought to silence. Another circumstantial cause counseled the promulgation of the order, the fact that during the final confusion of the Spanish administration, from the offices were withdrawn a multitude of documents belonging to the State and which could be turned to account by the denouncers as if they had attained the knowledge of the facts contained in them through their own efforts.

Not less imperious was the necessity of suppressing the service of inspection of taxes compensated with part of the fines or penalties imposed on defrauding taxpayers. The clamor against inspectors, who, without true responsibilities, exhausted the rigors of regulation, moved thereto only by personal interest, was general in all the island. Hence Order No. 138, current series, dated April 5. In all measures of a final character dictated by the military governor the invariable criterion has been that nothing should come out of the taxpayer's purse unless it were to attend to public burdens, and to that rule said order was adjusted when it directed that the product of the fines or penalties should thereafter be paid into the municipal treasuries and that the inspectors should be paid in the same manner as municipal employees and directly responsible agents.

Another order proposed by this office was that marked No. 180, of April 30, relative to the conventional redemptions of annuities (censos) belonging to the State, which was the last act of Señor Varona, as secretary of this branch. Those redemptions were suspended since the commencement of the military occupation of the United States, in order to prevent abuses and frauds that were easy in the midst of the general disorder that prevailed in the services at the cessation of the Spanish domination; and the occasion had arrived for the continuance of that practice that was deeply rooted in the country and was convenient to the State. The greater part of the productive property of the State consists in reserved annuities (censos reservativos), that is, in payments imposed on real estate the full control of which has been ceded to another party, the grantee reserving to himself the right to receive an annual pension in money that is to be paid by the acquirer, named the annuity holder (censatario), the same estate remaining bound, with its improvements, to the security of the payment. That amount, as a

general rule, is the 5 per cent annually of the imposed payment; that is, for example, the control of 10 caballerias of land is ceded, leaving \$500 imposed on each one at 5 per cent pension; the purchaser assumes the possession of the land, bound over to pay to the seller, while the annuity lasts, the sum of \$250 per annum. It belongs to the nature of the annuity that the cession of the estate be perpetual and consequently the payment of the pension, but the annuity holder can, according to law, redeem the annuity at his will, even when the contrary should have been stipulated, by producing the imposed amount, a provision that is applicable to all the annuities now possessed by the State, as this office has no notice that any annuity has been constituted since the civil code was enforced, in which the limitations contained in paragraph 2 of article 1608 of that legal body have been specified.

Now, then, as the interest of money in Cuba is double or triple the one accrued by the capital imposed on annuities and the immense majority of the annuity holders regard the question from a mercantile standpoint, the redemptions made conformably to law, or, namely, for the nominal value of the imposed capital, are uncommon; the annuitants and annuity holders generally stipulate a price of redemption based on the current interest of the money and in the greater or lesser facilities for the collection of the pensions, on urban estates being held in more value than that on rural estates. Hence, that the name of conventional redemption is given in the nominal capital, and that there should have been a necessity of provision of a general character to regulate it, as it could not be at the discretion of the agents of the administration.

It was a proper measure to acknowledge and sanction that immemorial custom, but it was counseled besides by a principle of agricultural police. A great part of the cultivated area of the island of Cuba is encumbered with annuities, as, in lieu of capitals, it was the only manner of distributing the great territorial properties that with the name of mercedes (grants) the ayuntamientos gave to the first settlers in the name of the King.

Therefore, that form of transaction rendered a very important service in our social economy, constituting the origin of the moderate sized and small property, above all in the regions where, through the excellence and great estimation of their products, like tobacco in Vuelta Abajo, it soon came to have a great value. Besides, many proprietors constituted annuities on their properties in behalf of convents and monasteries, for specified worships, and for the ordination of priests and other analogous objects. A great number of those annuities have come into the possession of the State, and, added to those constituted on lots for the encouragement of towns, they have come in time to encumber territorial property with a multitude of hindrances that vitiate titles, fetter circulation, and obstruct the cultivation of less productive lands. Order No. 180 seeks to facilitate the removal of those obstacles, fixing the clear and precise rules it contains wherein it is attempted to conciliate the legitimate interests of the State with those exigencies of public weal.

Surpassing among all the orders that were issued from this office is that marked with No. 254, dated the 28th of June last, which has attained such notoriety, and which has been the object of so many and such varied judgments and comments.

At the commencement of the current year, shortly after you took

charge of the military government of the island, you were pleased to appoint a commission composed of Messrs. Enrique José de Varona, Pablo Desvernine, Horatio Rubens, James E. Runcie, and the undersigned, for the study of a financial system for the island of Cuba in all its aspects. The first question submitted to its examination was the reconstruction of municipal finances, the commission being informed by you that the Government of the United States was to undertake presently the work of endowing this country with a civil régime and with a stable government, commencing with municipalities, not only because naturally they are the primary administrative organs, but also because they are the ones called to constitute the basis of the political edifice that is to be erected on the ruins of the past. The problem has, therefore, a double aspect—the political aspect and the fiscal aspect; and it was understood thus by the commission, which was of the unanimous opinion that municipal life could not be reconstituted in Cuba without endowing it with resources of its own, different from those of the State, as it was not meet that, in a liberal and decentralizing régime, which was to acknowledge the personality of municipalities as one of the organs of the State, the municipal corporations should become agents of the central administration, even when they were of popular and elective origin; and such they had to be if the resources to attend to their burdens were supplied to them by the treasury of the island. The central administration in making the payments had to fiscalize them; and as there is no possible fiscalization without intervention in the services, that would ultimately end in the tutelary government of the people, which, depriving them of the feeling and of the exercise of self-responsibility, never educates them for self-government. The commission believed that they were going to legislate for a free country, where the necessary scope should be left to the civicism, intelligence, and judgment of local administrators, representatives of the towns, for the regulation of their expenditures and revenues, according to their necessities and resources; leaving to their rational judgment within the orbit marked by the constitutive law the fixing of the quotas of taxation conformably to the circumstances of each locality. There is no constitutional barrier in any nation to the exercise of sovereignty for fixing the taxes, it being enacted, at most (in terms too abstract and general to be effective in practice), that they should be proportioned to the resources of each one; but the municipalities do not exercise sovereignty, but administer local interests within the limits marked by their organic law, and though they should have all possible latitude in the exercise of their functions in countries liberally ruled, the kind and maximum of their responsibility before the country and before history to exercise their discretionary powers in financial matters so that the national patrimony, consisting in the fruits of the acquiring and producing activity of the country, may not be lessened; in the same manner the managers of the municipal wealth should appreciate and understand to what extent they should go and what are the sacrifices that they can reasonably demand from taxpayers within that maximum.

To those lofty considerations in the political order should be subordinated not a few of the fiscal order, and the commission believed that it was its duty to do so, assured that the Cuban people would ultimately appreciate and understand the exigencies and the responsibilities that liberty carries along in all their fullness and that it would not curtail

the necessary sacrifices even in their present condition. The commissioners, far from ignoring the difficulties arising to all financial problems by the situation of the country, considered them from all points of view, and without entering into disquisitions that did not belong to their charge, on the definitive municipal régime, and consequently on what should be understood as local and national interests, or on what should be comprised within the exclusive jurisdiction of municipalities or within that of the central government, or that being of common interest they may be administered by the municipality as a guaranty of success, even though it were defrayed by the State, they fully agreed and were of opinion that orders Nos. 220 and 226, on payment to municipal police, jails, subsidies to asylums and hospitals, and organization of primary instruction, to which I have referred in the course of this report, were already a powerful contingent brought in by the treasury of the island to burdens that always had a municipal character in the history of Cuba. Truly, the State contributions to those services would have to amount to millions of dollars, and even when the municipal police, for example, should ultimately return to weigh exclusively on the municipal treasuries the other expenditures would yet have to be large ones for the insular treasury. On the other hand, the State itself has to attend to abundant obligations to compromise its treasury in local services organized by others, and as it almost exclusively depends on customs revenues in Cuba it would have been to compromise tariff freedom to encumber those revenues to the degree of exhausting their product in circumstances when it is more necessary than ever to preserve them to conform the tariffs to industrial demands. The excessive amount of the budgets of expenditures that the ayuntamientos were forming with the hope of subsidies from the treasury was a decisive ground to bring about a final judgment on the question.

The commission, being of one opinion on that criterion, it entered into the examination of the order of March 25, and after some deliberation came to the conclusion that it would be proper to maintain the revocation of all duties and resources authorized by municipal law on articles of prime necessity, and the special assessments of painful recollection in our financial annals, for they had become formidable instruments of fiscal oppression.

Among the taxes on articles of prime necessity, that on the consumption of meats, abolished by the order of March 25, occupied a principal place. Many ayuntamientos demanded it, above all those of great towns where, in spite of the effects of the war, there is a sufficient consumption to produce considerable receipts, and part of the press, the partisans of the tax, repeated that clamor, grounding their claims in the assertion that there was no reason to deprive the municipal treasury of a clear, sure resource, of easy collection and abundant yields, that affects the price of meat little or nothing, because in spite of the suppression and considerable reduction of the import duties on foreign cattle the consumer had not received any relief yet.

Those arguments could not make any impression on the minds of the commission, as they can make none in the minds of all who have solid economic principles and who desire order and regularity in the management of public funds. The reestablishment of the tax could still have fiscal importance in populous centers like Habana, Matanzas, Cardenas, Cienfuegos, Santiago de Cuba, and other places, but its product would never be at present the one proclaimed by its defenders and what

appears in the municipal budgets previous to the abolition, because it is not many years since the estimate of the budget was not collected in Habana by reason of the war and the consequent lack of fresh meat, and the decrease in other cities was still greater. The picture is less encouraging in rural municipalities, towns, villages, and hamlets; the consumption in them is insignificant where it has not actually disappeared.

On the other hand, the tax on the consumption of meat has always been among us and is by its nature a source of abuses and frauds, as the basis changes with all the fluctuations and circumstances of the market; it is unstable by its essence, and consequently it is not susceptible of a regular and uniform collection; it demands numerous agents and intermediate parties who are in intimate contact with the nearest taxpayer, not to mention the special police it requires for the inspection and prosecution of defrauders, hindering with its fetters the freedom of the circulation and of competition of the products of one of the principal branches of agriculture, the cattle industry. In Cuba, through its duration and numerous exactions, it created special centers of meat dealers who have always laid down the law to cattle breeders and fatteners, besides having served in other times as conscious or unconscious instruments of Spanish merchants and shipowners of Barcelona, Bilbao, and Santander to exploit the products of this island and to prohibit the development of such a necessary industry.

In fact, all who have studied our cattle industry with sufficient information have set forth in relief the craft by virtue of which the Spanish ministers obtained tariff advantages or administrative favors for the products of their nation in the markets of the Argentine Republic and Uruguay, in exchange for compensations in the markets of the Antilles for the salt meats of those republics. Through that policy some merchants and shipowners of the metropolis bargained the business of salt meats with firms of Buenos Ayres, Montevideo, and Habana to control the market as merchants and as ship owners securing freight for their vessels to maintain a commercial route that could only be artificially kept up. They exported wines and liquors to Buenos Ayres and Montevideo in ancient sailing vessels and there took in salt meat for Cuba, thus realizing a freight that was otherwise impossible, and then went in ballast to the United States or Central America in quest of raw materials for Spanish industries.

Thus was brought to Cuba the meat of four or five hundred thousand head of bovine cattle, acquired at prices that allowed the importers to compete with and undersell the Cuban cattle raiser, compelling him to limit production. In 1894 and 1895, though all our pastures were not under exploitation, the sales of bovine cattle suffered frequent paralyzations or were realized at the lowest prices; as the minister of the colonies cooperated in the work of exploitation of the metropolis, first by raising the amount of the tax of consumption of cattle and then by delivering it as a source of revenue to the municipal treasury, that by the system of taxation was deprived of flexible resources and least burdensome for the masses. The Cuban breeders, who in no way could produce at such low price as that of the pampas of the La Plata River, had to sell at the low prices of the latter.

To restore that tax of consumption of meat when it is a sure fact that the commercial relations of Cuba and the United States are more intimate and closer and when duties on American salt meat have been considerably reduced by the tariff reforms would be to place a serious

and almost insurmountable obstacle to the reconstruction of our valuable cattle industry, the third one of them, as it closely follows that of the manufacturing of sugar and cultivation of tobacco in our financial history; the first of all if we bear in mind that its products circulated exclusively in our interior markets, giving strength and vigor against the continual drain of cash created by the industries for exportation when articles of prime necessity are imported. Were the tax reestablished we would return to the old mechanism, as the meat imported from the Argentine Republic, Uruguay, and the United States would be exempt from the local taxes after being nationalized in the custom-house; its traders would only pay tariff duties greatly inferior to that tax, and the industrial tax. The stock raiser would have the burden of another special and high exaction when his products went out to the market, besides the territorial tax that is common to all our agricultural production. Some years ago in view of such anomalies Señor Fernando Escobar, of Cienfuegos, a distinguished Cuban economist, exclaimed in the name of the Cienfuegos stock raisers: "We want equality before the tax."

By reason of the unpleasantness of the task I will not insist on the interest that an overbearing municipal bureaucracy may have in the reestablishment of a tax that lends itself to filtrations and mismanagements with the uncertainties of its production. When a tax has not fixed any stable basis in assessments and records and rests upon articles of variable consumption, it is easy to believe that all that leaves or ought to leave the taxpayer's pocket may not go into the public treasuries; very appreciable differences are wont to occur from one day to another, and under the cover of those alternatives amounts or earnings of consideration for an individual or for domestic economy may be diverted to the hands of functionaries.

But in appearance the principal argument of the friends of the tax is that in practice it has not produced the results hoped for of cheapening meat. The observation is groundless, in the first place, because it is not reasonable to suppose that the time elapsed from the abolition of the tax would be sufficient, even under normal circumstances, for a fiscal provision to have all its economic effects, as the complexity of phenomena relative to the incidence, diffusion, and repercussion of taxes is so vast that their consequences disappear with the same slowness with which they manifest themselves; and, in the second place, because the prices of merchandise are principally in a direct relation with the offer, the order, the extent of the market and commercial habits. There is no special cattle market in Cuba, the suburban commerce of milk and its derivatives has not even been completely restored yet; importation is the provider of the necessities of consumption, not only of meat, but also of draft cattle and for working purposes, thus creating a relatively enormous demand that leaves a wide margin to the importer to impose his conditions, and after him to the commissioner and to the retailer and to all kinds of intermediate parties to press exactions. All economists, and particularly Adam Smith, the immortal founder of economic science, have shown in a conclusive manner that the market regulating the prices of articles of general consumption in every country is the interior market, not the international one, whence spring the fallacies of the exaggerated doctrines of free trade. If an article of prime necessity and of general consumption is not produced in the country, if there is no natural offer to destroy the combinations of speculators and traders, the importing

trade with its resources, its relations, and its special knowledge can raise the prices without any other limitations than the capacity of resistance of the known consumer, i. e., that he is already an economic factor in the market. Their proceedings are very simple: To have the market insufficiently provided, *understocked*, says Adam Smith, and if, as it happens in Cuba, capitals are insufficient for all the branches of industry that demand it, the domination of the capitalist is absolute, profit is exaggerated, and the people are the victims of speculators.

Consequently, what is necessary in Cuba so that meat can be cheapened and all our social classes may consume it, is that our savannas and stock farms be restocked with cattle, and a powerful aid for it will be that no hindrances be opposed to our stock raisers, that they may also have the immediate and direct sensation that a new era of protection to work has commenced in the country, and that against them no combinations of alien interests or bureaucrats and schemers will prevail.

The commission remained firm in its purpose of counseling that the suppression of the taxes on consumption, except those of alcohols, should be maintained; bearing in mind, besides, the reasons that have been indicated, that, on account of their peculiar nature, they mostly weigh on the poor classes that need, in this country as much or more than in any other, that their welfare should be attended to.

The commission by a majority decided to make no substantial alteration in our tributary system of direct taxation, on the grounds that circumstances that the country is traversing, reconstruction having hardly commenced, were not in any sense favorable to such changes that always provoke disturbances in the collection and displeasure among taxpayers, so much the more so when the territorial tax and the industrial tax were by themselves sufficient to supply the municipal treasury with plentiful revenues, as they had supplied them to the State even during the war. With new assessments and records made by ayuntamientos themselves, though under the inspection of the central administration, agriculture, industry, and commerce would pay conformably to their present importance, and the municipalities would have, along with the other authorized receipts, resources wherewith to attend their necessities in the measure allowed by the ruin and depopulation of the country.

The commission accorded the maximum that the ayuntamientos could impose on urban and rural real estate according to the importance of the localities, fixing different types of imposition on the different classes of agricultural exploitation, attending to the greater production and the paying possibilities of taxpayers, marking 8 per cent to sugar manufacturing plantations, to the vegas and colonies of cane the 6 per cent, and 2 per cent to the other kinds of farms, excepting among the latter those that are located in specified zones, having the markets near, that would pay the 4 per cent and up to the 6 per cent, all of the assessed net rent. Temporarily, and until further decision, the estates destroyed in consequence of the war, and while the new assessments were not made, the ones in force could be rectified so that estates that were not destroyed should contribute conformably to their actual production. The same proceeding was adopted in the industrial tax, leaving ample powers to the municipalities to impose the quotas on the consumption of wines, alcohols, and spirituous and fermented drinks in general, on professions, arts, and trades comprised in tariffs fourth and fifth, and to regulate the other gabels.



Being persuaded that the ayuntamientos have to be autonomic corporations, the commission left them a wide margin to unfold their discretionary faculties. It was incumbent upon them to bear in mind that for a long time nothing more has been heard in Cuba but imprecations, insults, and battle and death cries of the ones against the others, that the fields were wasted, towns, villages, and hamlets burnt, and the inhabitants and the cultivators of the soil, the survivors of the war of extermination, even reduced to the most dreadful poverty.

Now, it is actually held as a remarkable progress, and it is indeed, that life and movement commence to be seen in our rural estates, that economic activity should be springing up again and settling down on farms and towns and that work comes again to be the exclusive source of subsistence after the long domination of depredation and marauding, begging and vices in which the more fortunate ones have lived, devouring their savings, their capital, and their credits.

The commission adopted other decisions on surcharges for delays in payment and compulsory proceedings against tardy taxpayers, all aiming at the safeguard of municipal finances without vexation to the taxpayer. In the matter of surcharges it discriminated between the taxpayer for territorial tax and the one for industries, grounding said course on the radical difference on the taxable matter of the one and the other tax. The exercise of commerce and industry is subject to accidents that can not occur in landed property. The taxpayer for the industrial tax can easily elude the payment of his obligations with the treasury, either by varying the nature of his business, or by transferring the property of his establishment or factory, changing the location and giving it another form, or selling out precipitately and before an embargo can be attached on the merchandise, which are fungible things on which no real credit with proper guaranties is possible; and hence that it is necessary to secure the interests of municipal finances, shortening the terms for collection without surcharge, increasing the penalties for tardiness in order to diminish the number of cases of impossible collection, that according to advices and information received by this department has been very considerable, to the detriment of the revenues and the even progress of the collection. This does not injure commerce nor any serious enterprise which pay their taxes punctually and without any necessity of being comminated.

Taxpayers for territorial tax are in a different case. They can not defraud with similar proceedings if there is activity and the State holds a legal mortgage on real estate for due and unpaid quotas of taxation, and that incumbrance affects them in the two years to which its duration has been extended, whosoever may be the proprietor. For those properties no other uncollectible receipts can exist than those erroneously filled by collectors, because if the estates disappear through unexpected causes, demolitions, etc., duly verified, what proceeds is their cancellation or being struck out of the assessment.

The undersigned was the exponent of the commission, and having drawn up the records of its transactions, when it dissolved they were reported to you. The project was the object of deliberation in the council of secretaries in May and it was referred to me for making the final modifications. The latter were of detail and at last Order No. 254, dated the 28th of June, was enacted.

Besides the precepts explained above, it contains others of importance aiming at the correction of abuses and corruptness and to secure

the inspection of municipal finances. It is directed that receipts and expenditures have to be balanced and specified in an annual budget; that no payment can be made but for obligations authorized in that budget except in extraordinary cases, and even then by express provision of the military governor of the island; revenues are divided into obligatory and voluntary, the one and the other being enumerated to give uniformity and stability to the system of taxation, and municipalities are obliged to forward a copy of the budgets to the department of finance, which can examine municipal accounts and officially suspend at the request of a party concerned the collection of taxes or of illegal quotas of taxation. Greater publicity in the announcements for collection is directed and rules are dictated for the observance of the order granting resources to the taxpayers that they never had heretofore, such as the right to claim against unduly demanded quotas, proceedings wrongfully instituted and unjust, compulsory ones, commissions wherein the interests of taxpayers are represented being constituted to that effect, to decide in first instance, with appeals against their decisions to be heard before the secretary of finance, and in its case the "contencioso administrativo" recourse. All tributary arrangements that even render possible any aggravation of the taxpayers' burden, however moderate they may be, provoke disgust and opposition. Order No. 254 was not to be an exception to the rule, and it was even said that the new régime, far from alleviating public burdens, made them more onerous. However, the assertion does not withstand the slightest analysis when the recollection of all the duties and impositions that assailed all the manifestations of human activity with double and triple exactions are yet vivid in the memory. The salaries with the lottery and taxes on consumption of articles of prime necessity, the exercise of any right with stamped paper and document of identifications and with the sign tax, that of chairs in parks and drives, that on the opening of establishments, the special assessments, the quotas for collection of fines in behalf of investigators and inspectors, and many other things harassed the purse of the taxpayer and personal liberty.

Order No. 254 is a real progress in our fiscal system, even if it were for nothing more than for the simplification of the system and destruction of that tangle.

It will thus be proclaimed by all before long. At present, from an investigation carried out by the Circulo de Hacendados, it is seen that the average of taxation on rural estates by the former régime amounted to the eleventh per cent of the net taxable income, almost double the average authorized by the new legislation, and in a convention of representatives of the municipalities of the province, held in the city of Santa Clara the month of July last, a motion for the reestablishment of the tax on the consumption of meat was almost unanimously rejected.

Order marked with No. 270 was complementary to Order No. 254. It was published after July 1, yet I will make a slight mention of it. Its object was to give rules on the proceeding that should be followed to justify the exemption of taxes granted to rural estates destroyed during the war and to determine the period of the collection of the tax on the same estates so that it would coincide with the gathering and sale of the crops in the benefit of our husbandmen from whom the collection was made during the Spanish régime without bearing in mind that consideration, and it happened from such a course that when

the quotas were paid they were always surcharged to the exclusive profit of the collector.

Several projects prepared by this office and submitted to you during the incumbency of Señor Varona are yet pending definite arrangement. They deal on the reform of the general regulation that contains the compulsory procedure to collect the debts to insular or municipal treasuries from tardy taxpayers, that of the regulation and tariffs of the industrial tax, and that of the regulation of the conveyance and inheritance tax, besides the revision of Order No. 306 on the taxation on banks and stock companies, not concluded yet by reason of the multitude of attentions that weigh on this department and the necessity of giving mature study to the resolutions.

At the end of the fiscal year the undersigned had the honor to present the project of the budget of this department based on a new territorial division of the island for fiscal services, and you were pleased to give your approbation to it. Important economies have been realized in the new roll and services are better attended by having been decentralized.

The reorganization of this department was a self-imposed necessity with the establishment of the offices of the general auditor and treasurer of the island with the changes introduced in the tributary system by Order No. 254. Therefore, the offices of the general auditor of the State and the ordenación delegada de pagos (office for ordering payments) were suppressed, being both included in an auxiliary accounting office for the acknowledgment and liquidation of allowances, to keep accounts and fiscalize those that should be rendered to this center; the inspection and section of State property was included in the consulting office; the old section of taxes and imposts in another one that, under the name of revenues and taxes, assists in the inspection of municipal finances and of internal revenues, the office of the subsecretary has not been provided with an incumbent, the section of statistics, though with a reduced personnel, and the treasury are maintained.

For the execution of the services in the rest of the island, the territory has been divided in eleven fiscal zones, a map of which is inclosed with this report, designated with the names of the cities where the offices have been located, namely:

1. Zone of Pinar del Rio, that comprises the judicial districts of Guane and Pinar del Rio, with the exception of the municipal district of Consolacion del Norte.
2. Zone of Guanajay, that comprises the judicial districts of Guanajay and San Cristobal and the district of Consolacion del Norte.
3. Zone of Habana, that comprises the present territory of the province of Habana.
4. Zone of Matanzas, that comprises the present judicial districts of Matanzas and Alacranes.
5. Zone of Cardenas, that comprises the provincial districts of Cardenas and Colon.
6. Zone of Santa Clara, that comprises the judicial districts of Santa Clara, Sagua la Grande, and Remedios.
7. Zone of Cienfuegos, that comprises the judicial districts of Cienfuegos, Trinidad, Sancti Spiritus, and Moron.
8. Zone of Puerto Principe, that comprises the municipal districts of Puerto Principe and Nuevitas.

9. Zone of Holguin, that comprises the municipal district of Puerto Padre and Sagua de Tanamo and the provincial district of Holguin.

10. Zone of Manzanillo, that comprises the municipal district of Santa Cruz del Sur and the judicial districts of Manzanillo and Bayamo, excepting the old district of Las Tunas.

11. Zone of Santiago de Cuba, that comprises the judicial districts of Santiago de Cuba, Baracoa, and Guantanamo, except Sagua de Tanamo.

The provincial and branch administrations of finance were suppressed by that new division. An office was organized in each zone, having two sections, one for the administration and collection of internal revenues and the other a treasury and disbursing office, the chief being the administrator without prejudice to the proper powers of the treasurer.

With that division, collection and payments were facilitated, as was its proposed object. Hence, that in forming the zones the facility of communications and the commercial currents were borne in mind rather than the connections with purely administrative centers. For example, Trinidad, Sancti Spiritus, and Moron were grouped together with Cienfuegos, because those three towns have communication by steamship and railroad twice a week with the latter, that besides is the business center of that part of the southern coast of the island and it is easier for all the State creditors to cash the checks delivered to them for the payment of their credits. Moron, that in the gubernative order belongs to Puerto Principe, is 30 or more leagues distant from the capital of the province and has no trade with the latter, while it is connected with Cienfuegos by easy and rapid communication by the old Trocha railroad and the Menendez steamship line.

Santa Cruz del Sur also belongs to the province of Puerto Principe in the gubernative order, but there is an expanse of 20 leagues of pastures and woods between it and the capital, and all its easy connections and communications are with Manzanillo, situated at a short distance on the coast, and the same occurs in regard to Sagua de Tanamo and Puerto Padre with Holguin.

The definite budget approved by you amounts to \$216,580, of which \$66,940 belong to the expenditures of collection and inspection; \$42,600 to those of treasuries and disbursing offices; \$78,600 for this office; and \$28,440 for common expenditures of material, inferior personnel, and rentals. Consequently, it is seen that the cost is exiguous when the payments of the department for the year that now commences are estimated as \$6,000,000 and the collection as \$800,000.

The budget of the previous year was for \$251,278.44, and it already represented an economy of 40 per cent on the corresponding services under the old régime.

When the offices and centers enumerated above were suppressed, and the economies were put in execution, there remained a certain number of excessive employees, and their removal from the service was rendered necessary; but the general rule that guided the writer was that of utilizing the service of the most capable ones as far as possible.

Whenever this office has proposed any modification in the laws and regulations referring to taxes and imposts or public expenditures it has especially inserted some precept aiming at the unification of our monetary system. Thus it has extended the order of the President of the United States dated December 28, 1898, that regulates the legal course

of money in this island to the municipal treasury, Order No. 254, directing that the roll of the industrial tax and the records of the territorial tax be reduced to American money, so that the authorized rates be fixed upon that basis and that the other revenues and expenditures be determined in that same specie. But experience shows that those provisions do not suffice to put an end to the confusion that prevails in our circulating medium, and consequently in transactions. We have three monetary values in the market—Spanish silver, Spanish or French gold, and American currency—with the peculiarity that in a part of the island, like the province of Santiago de Cuba, only American money circulates. The disturbances occasioned by such anomaly, the damage it causes to the poorer classes, to our small industries, to retail commerce, and to the cultivation of lesser products are so notorious that it is not necessary to dwell a great deal on the matter. In the most usual dealings of life which, through their repetition and recurrence, come ultimately to be those of greater import for the social mass, in the wages, and even in the greater operations, it is necessary before all to inquire in what class of money is the price to be paid, because one is in Spanish silver, the other in Spanish gold, and another one in currency; and, as the money that circulates from hand to hand is Spanish silver, a simple merchandise, subject to all the fluctuations of the market, the party going to receive it guards himself against the contingencies of speculation, surcharging the price of services and of merchandise.

The disturbance introduced in public accounting by the course of the variety of money of different systems and conditions, authorized by the order of December 28, is also considerable, and the losses suffered by public revenues are none the less so. The director-general of posts of this island, in a letter dated the 14th instant, rightly says to these headquarters:

The relations to the public of the department of posts are mainly in the form of numerous small transactions from a 1-cent stamp upward, multiplied by daily repetition at the various post-offices; and the inconvenience and embarrassment of various coinage, expressing different relative values, are more strongly and constantly felt by this department than in any other branch of governmental service.

The official and commercial values of Spanish and French gold fluctuate, but are generally in close proximity, with tendency below the official par of 4.82 and 3.86, however, involving in the average a loss to the department. The established Spanish silver coin rate of 60 per cent, on the other hand, is much below the commercial value, and there is a loss and hardship to the public on every single piece of Spanish silver coin that passes in through a post-office window. And while the department itself reaps no advantage from the premium on coin so received, it does constitute a constant temptation to surreptitious manipulation by postmasters and clerks. A stamp clerk in the Habana post-office, for example, who takes in ten Spanish dollars for \$6 face value of postage stamps may slip out to some near-by exchange office and get \$7.63 American money for the ten Spanish dollars, pocket \$1.63, and nobody the wiser. It is an insidious and demoralizing temptation. It has been my personal belief, repeatedly expressed, that the colossal peculations of Neely probably commenced with covert turns in exchange of Spanish coin, somewhat after the manner of a bank cashier speculating in wheat margins.

There is thus a palpable double injury flowing from the use of Spanish silver at post-offices, a material loss to the public, and an unwholesome temptation to officials.

The one practicable and effective cure for the evils of a complex currency is to make the money of the United States the only legal tender in Cuba. I recommend that this be done. With a margin of time for adjustment this change would steady values, simplify trade, and harm no legitimate business.

The observations of Mr. Fosnes are conclusive and the undersigned has the pleasure to support them. Large payments, the prices of crops and more valuable merchandise, the collection of rentals and

large fees and speculation suffer or receive no damages in the present confusion; but salaries, wages, minor products, small trade, the most modest industries, and families in their daily transactions feel the damages that are carried along by such a monetary situation, and the result of it is social classes exploited—privileges in economic life in which gradations corresponding to the different values of money are perceptible.

It behooves the Government to procure the prevalence of the principles that tend to give each one his own, so that all in the remuneration of their work or of their services should obtain, not depreciated money but effective specie withdrawn in what depends on the legislator from the combinations of speculation and the practices of exchange. Whenever those principles have been submitted to the resolution of the people of the United States they have rendered a verdict in their behalf, and the circumstances are propitious for their establishment in Cuba also.

Of course, it would be proper to hear competent persons and corporations when a definitive provision is to be adopted in the matter, in order to avoid a monetary crisis that would be another disaster for the country. It must be borne in mind that considerable amounts belonging to the Cuban treasury have been forwarded to Washington, and that, in consequence of the war, large sums of money have been stationed and fixed in the soil by expenses of reconstruction; and, besides, that important remittances have been made abroad to cover our consumption of articles of prime necessity that were produced by our fields in normal times, as is shown by the statistics published by the administration of customs.

Very respectfully,

LEOPOLDO CANCIO,  
*Secretary of Finance.*

Maj. Gen. LEONARD WOOD,  
*Military Governor of Cuba.*

# REPORT OF MAJ. E. F. LADD, TREASURER OF THE ISLAND OF CUBA.

HEADQUARTERS DIVISION OF CUBA,  
OFFICE OF THE TREASURER OF THE ISLAND OF CUBA,  
*Habana, Cuba, September 1, 1900.*

SIR: In compliance with instructions from your office, I have the honor to submit herewith a report of the operations of this Department for the fiscal year ending June 30, 1900, as follows: The beginning of the year found the work of the office divided into the following departments: Treasurer of customs, auditor for the fiscal year 1899, treasurer of Cuba, disbursing department, transportation department. Each department will be separately treated of in brief.

In carrying into effect the regulations of the War Department, dated May 11, 1899, I was instructed by the military governor to continue the duties of treasurer of customs and auditor for the fiscal year 1899, until the business of the fiscal year could be closed.

## TREASURER OF CUSTOMS.

As treasurer of customs there was deposited with me only the collections of the port of Habana, the collections of all other ports being held by the collectors and transferred directly to disbursing officers, as ordered by the military governor. At the close of business on June 30, 1899, the cash on hand amounted to \$312,600.50; amount received subsequently, \$140.58; total to be accounted for, \$312,741.08; which has been applied as follows:

Deposited to the credit of the treasurer of Cuba.....	\$2,586.67
Disbursed and transferred to disbursing officers pursuant to order of military governor....	310,154.41
<b>Total.....</b>	<b>312,741.08</b>

From the opening of the office of the treasurer of customs on February 1, 1899, until the close of its business, its financial statement is as follows:

Cash received.....	\$4,995,150.96
Cash disbursed.....	\$502,709.22
Cash transferred to disbursing officers.....	3,789,855.07
Cash deposited to credit of the treasurer of Cuba .....	702,586.67
	4,995,150.96

The accounts of this office were inspected by certified accountants on May 26, 1900. A copy of their report is hereto affixed, marked Exhibit 1.

## AUDITOR FOR THE FISCAL YEAR 1899.

As auditor for the island of Cuba for the fiscal year ending June 30, 1899, this office was charged with the audit of the disbursements made by the army, having no connection with or authority over the accounts of collectors or disbursing officers outside the military establishment. There was an independent auditor charged with the audit of all accounts of collections and disbursements of the customs service, another in the department of finance to audit the accounts of collections and disbursements of that department, and one to audit all the postal accounts, while telegraph-line receipts were accounted for to the chief signal officer of the division.

At the close of the fiscal year many disbursing officers had outstanding obligations and contracts which kept their accounts open for several months, but as far as possible these accounts were included in those of that fiscal year, in order to determine more accurately the actual expenses of the same.

As this office was not organized until about April 1, 1899, and was only well in operation when the Executive order of May 8, 1899, was issued completely changing the whole finance department, it was thought best not to attempt to make monthly settlements with disbursing officers, many of whom were leaving the island, but to put under process of adjustment all the accounts of the fiscal year and make but one settlement of each account for the year.

As a rule officers had rendered monthly accounts, but several months had elapsed before any instructions reached them; mail and telegraph facilities were poor; most of the officers were inexperienced and many of the problems were new to those of experience, and it has been impracticable to apply the methods in practice in the departments of our government.

It has also been impossible to give as accurate a classification of disbursements as was desired, as no classification was given as a guide during the first few months, but ample evidence of the proper application of funds for the needs and interest of public demands has been secured, except in the cases hereinafter to be mentioned, and on June 30, 1900, the state of the accounts covering disbursements by officers of the United States Army of Cuban funds collected from January 1, 1899, to June 30, 1899, is shown in attached Exhibits 2, 3, 4, 5, 6, 7, 8, 9, and 10.

Exhibit 2 shows the funds received by disbursing officers from the treasurer of customs .	\$2, 934, 866. 62
Exhibit 3 shows the funds received by disbursing officers from collectors of customs . . .	1, 338, 338. 51
Exhibit 4 shows miscellaneous funds received by disbursing officers . . . . .	39, 573. 38
Exhibit 5 shows the balances due disbursing officers. . . . .	15. 85

Giving a total of. . . . .	4, 312, 794. 36
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Which is accounted for as follows:

Exhibit 6, balances certified to the new auditor. . . . .	\$719, 506. 42
Exhibit 7, balances deposited in the treasury . . . . .	126, 596. 70
Exhibit 8, amounts due from disbursing officers . . . . .	1, 971. 88
Exhibit 9, expenditures audited. . . . .	3, 464, 719. 36

Total. . . . .	4, 312, 794. 36
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Exhibit 10 shows the disbursements classified under the proper heading or appropriation.

The balances due from disbursing officers, as reported in Exhibit 8, are outstanding from the fact that this office has been unable to reach these officers; Colonel Ray being in Alaska, Captain Rickard in the



Philippines, and Captain Wooten\* and Lieutenant Dillon having been mustered out of the service before the auditor's office was organized; but there is no reason to suppose any difficulty will be experienced in settling these outstanding accounts as soon as the officers can be reached and have an opportunity to consult their retained papers.

As a rule, in the settlement of these accounts this office has received the hearty cooperation of disbursing officers, and considering the inexperience of many of these officers and the difficulties encountered by them all, the result entitles them to much credit and confirms the general belief that public funds are never safer than when intrusted to officers of the army for safe keeping and disbursement.

Under the direction of the military governor, this department undertook the work of instructing all civil departments of the insular and municipal governments in the methods of accounting in use in the United States, the Spanish methods being so elaborate as to be burdensome and beyond comprehension. Understanding that it would be useless to force into use any system which the authorities were not ready to receive, as it would surely be discarded upon the withdrawal of our authority, I first carefully demonstrated to the auditor of the civil government, Mr. Ernesto Fonts, the advantages of the proposed system. I found in Mr. Fonts both an apt and progressive student, and his department very soon adopted our methods. It was more difficult to reach the municipal authorities, as their accounts were not under the direct authority of any of the departments of the civil government, the accounting being made to the municipal council, making it necessary to thoroughly instruct Cubans in the principles of our system and send them with sample forms and accounts to every municipality in the island. Several months were consumed in this missionary work, but the entire territory was covered, and a report was received from every municipality to the effect that our system had been made clear and had been adopted.

In this work I am indebted to Mr. Fonts, assistant auditor, for valuable assistance and hearty cooperation. In fact, in all my official relations with the Cuban people I have found them eager to adopt new methods when shown their advantages, and to force our ideas upon them under other conditions would be a mistake and only result in greater confusion, unless our authority were to remain permanent.

#### TREASURY DEPARTMENT.

The treasury of the island of Cuba began operation on July 1, 1899, under the regulation from the War Department of May 11 of the same year. During the fiscal year ending June 30, 1900, the cash receipts have been \$19,276,394.07, as shown by months and under the proper fund accounts in Exhibit 11. During the same period the payments were \$16,574,340.32, as shown by months and under the proper fund accounts in Exhibit 12, leaving a cash balance of \$2,702,053.75. During the year transfer warrants to increase any fund found insufficient to meet the demands were executed, as shown in Exhibit 13. Combining these exhibits shows the balances under the different funds as found in Exhibit 14. Until January 1, 1900, the old headings of

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\*The accounts of Captain Wooten have since been received, audited and closed.—  
E. F. L.

appropriations remained in force, and for the first six months of the fiscal year the allotments made by the military governor were \$7,962,890.44, as shown by months and headings in Exhibit 15. The allotments for the last six months of the fiscal year were \$8,611,449.88, as shown by months and under the new headings in Exhibit 16.

While the above shows the actual cash receipts and allotments made during the year, it does not show the actual revenues and expenses of the island during that period. These items can only be given with accuracy when the auditor has completed audit of the accounts of the year just closed; but a close approximation to the revenues can be obtained from the monthly reports of collections made by collectors. This is shown by months and under the proper funds in Exhibit 17.\* The postal revenues as given in this exhibit are probably much too small, but can not be given more accurately until the completion of the investigation of the alleged defalcation in that department.

Likewise the allotments given in Exhibits 15 and 16 may be considered as the approximate expenses of the periods covered by the same. On January 1, 1900, and July 1, 1900, disbursing officers had on hand several hundred thousand dollars in unexpended balances, but there were at these times several hundred thousand dollars in outstanding obligations against the island.

#### DEPOSIT OF FUNDS AND USE OF CHECKS.

Under the orders of the War Department, beginning July 1, 1899, all revenues of the island were deposited with the North American Trust Company, of New York, and its branch offices maintained at Habana, Santiago, Matanzas, and Cienfuegos, Cuba, and all funds drawn from the treasury were placed with these banks to the credit of disbursing officers.

At the outset much difficulty was experienced in putting disbursing officers' checks into general circulation, this mode of payment being unknown here; and business people, while recognizing the advantages resulting from their use, were inclined to combine to depreciate their value.

In order to help maintain these checks at par all collectors were authorized and encouraged to cash them. This authority was later extended to postmasters, and the result is shown by the fact that at the present time, with two exceptions, all disbursing officers in the island are required to issue a check in payment of every account except salaries and payments less than \$20.

The North American Trust Company through its branches has furnished the Government facilities equal to those secured from national depositories in the United States, and from frequent inspections of their Habana branch I have been satisfied that the company has never failed to have on hand sufficient cash to meet at a moment's notice every dollar of its liability to the insular government.

Until April 26, 1900, the funds on deposit with this company were secured by bonds of surety companies to the amount of \$2,000,000, but in March, 1900, it was thought advisable to adopt another form of security which would more nearly coincide with that given by United

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\*The excess of cash receipts over revenues as shown by comparing Exhibits Nos. 11 and 17 is due to the fact that Exhibit No. 11 includes the balances left from the previous year, and all deposits of unexpended balances of disbursing officers.—E. F. L.

States depositories, and, under direction of the honorable Secretary of War, I submitted to the military governor the proposition as given in Exhibit 18. General Orders, No. 127, c. s., Headquarters Division of Cuba, was issued embracing the more essential features of the above recommendation.

Under the terms of this order the North American Trust Company qualified for \$1,500,000, but so far as I know no other bank has made application for any of this business. This is accounted for partly by the fact that most of the banks here are private institutions, which do not favor the investment necessary to qualify as a depository, and are not in favor of submitting their business to the examination required.

I still believe the business interests of the island could best be served by depositing all the treasury funds with depositories giving the required security. At present there is locked up in the treasury nearly \$3,000,000, and this amount withdrawn from circulation has resulted in an advance of 1 to 2 per cent in the loaning rate.

#### FOREIGN GOLD.

According to Executive orders the revenues of the island are payable in United States money, Spanish and French gold, at the rate of \$4.82 for the centen and \$3.86 for the louis, and Spanish silver at 60 per cent of its face value. The value given the foreign gold coins is the same as that adopted by the United States Treasury for the appraisement of imports, and is supposed to be their assay value. The value of these coins in their native country is \$5 and \$4, respectively; but experience proved that the constant flow of gold toward the mother country drained the insular possessions to such an extent as to retard business, and in order to prevent this these coins were given an inflation of 6 per cent in the colonies, making their value in Cuba \$5.30 and \$4.24, respectively. The value adopted by the military government, as stated above, places the rate of exchange of United States currency and Spanish and French gold at 1.10, as nearly as can well be approximated.

During the calendar year of 1899 the commercial rate of exchange ran from 1.085 to 1.11, giving corresponding values of \$4.774 to \$4.885 and \$3.82 to \$3.908 to these foreign coins when used for the payment of revenues.

The natural result followed, revenues being largely paid in these foreign coins whenever this mode of payment was advantageous to the importer. As a result, early in the fiscal year 1900 this department found itself being flooded with this foreign gold, and it became necessary to decide upon some line of action as to its disposition; so on August 19, 1899, a letter on this subject was addressed to the adjutant-general, Division of Cuba. (This letter, with indorsements, is shown in Exhibit 19.) Acting under these instructions, this foreign gold to the amount of \$5,473,346.99 in United States currency has been sent to the United States assay office, New York City, for recoinage. The proceeds of this recoinage was \$5,444,314.85, as shown by certified statements of the assay office, which shows a loss of \$29,032.14. In view of this loss, on April 16, 1900, I again wrote the War Department on this subject (a copy of the letter is shown in Exhibit 20), but no reply has as yet been received. Acting under the above instructions of September 15, 1899, I have continued to ship all this gold to the assay office, and the effect upon the money market continues as stated

in my letter of April 16, the rate of exchange remaining almost stationary at from 1.10 to 1.10½.

This department keeps separate accounts of the different kinds of money received by depositories, who pay out only the United States funds, delivering to the treasurer in kind all other deposits.

#### TRANSPORTATION OF FUNDS.

The question of transportation of funds has required no little consideration. Beginning July 1, 1899, the department had a contract with the Cuban and Pan-American Express Company. Under the terms of this contract the company was to transport funds for one-half of 1 per cent, this contract being revokable. It was revoked at the request of the company on December 31, 1899. Thereafter all shipments for a time were made by post-office money order or through the medium of the North American Trust Company. In the latter case the rate paid was the same as paid the express company, until some time in April, 1900, when an insurance policy was obtained to cover shipments by registered mail. Thereafter the trust company was paid only the actual cost of postage and insurance on all transfers of funds.

The shipments of foreign gold to the assay office were with one exception made by the North American Trust Company, the company being reimbursed for the cost of insurance, as well as the loss due to recoinage, as certified by the assay office.

Several millions of dollars have been shipped throughout the island and between the island and the United States without the loss of a dollar, the risk in every case having been reduced to a minimum by the advantages afforded by banks in making transfers whenever the cost did not exceed the cost of shipment by express.

#### COMPARISON OF REVENUES AND EXPENSES.

This office has just checked out the funds received since July 1, 1899, which pertained to the fiscal year ending June 30, 1899, and find they amount to \$1,430,389.37.

The outstanding indebtedness on June 30, 1899, was met from funds retained for this purpose by the treasurer of customs, so that the above amount shows the actual surplus of receipts over expenditures on account of the first six months of military occupation. This information can not be given relative to any other period, but on December 31, 1899, the treasury had a cash balance of \$1,685,958.46; collectors had undeposited collections amounting to \$330,681.39, and disbursing officers had to their credit \$1,547,316.02, \$3,563,955.87; but this does not take into consideration the cash in the hands of disbursing officers or their outstanding obligations, and is only given as a rough estimate of resources at that time. On June 30, 1900, a similar calculation gives the total resources of the island as follows: Cash in the treasury, \$2,762,053.75; undeposited collections, \$202,548.77; on deposit to credit of disbursing officers, \$1,113,203.59, \$4,116,806.11, which is a rough way of showing that the revenues have exceeded the expenses of the island for each of these three periods.

The accounts of the treasurer of the island of Cuba were inspected by certified public accountants to include May 26, 1900. A copy of their report is hereto appended as Exhibit 21.

## DISBURSING DEPARTMENT.

Upon this department has devolved the payment of all accounts pertaining to the Habana customs-house and customs service, all accounts ordered paid by the military governor, the expenses of the treasury and auditing departments, and all transportation accounts. The disbursements of the department during the year amounted to \$1,437,998.80. All accounts were inspected to include May 26, 1900, by the acting inspector-general, Division of Cuba, and pronounced correct.

## TRANSPORTATION DEPARTMENT.

Early last year the military governor decided it advisable to put into use official transportation requests and bills of lading, to cover all transportation services of the insular government, both civil and military, and to separate the same from the business of the United States Quartermaster Department. I was directed to take charge of this work in connection with my other duties. The proper forms were gotten out and distributed, also rules for their use. They are intended to cover all such official service of every department of the insular government, and are found to be of great value, particularly in the department of justice, being used to cover transportation of prisoners, witnesses, etc. During the year this department has received and settled 7,702 claims for such service, and has about 5,000 other claims under adjustment.

It has been my intention to touch on the questions of currency, revenues and taxation, subjects intimately connected with the work of this department, and of vital interest to the island, but they having been under consideration by commissions appointed for that purpose, their reports will probably cover the ground more fully than can well be done here, so they will be passed with only a few comments.

## CURRENCY.

Previous to our military occupation the currency of the island consisted of Spanish and French gold, Spanish silver and Spanish bank bills. The latter, not being accepted in payment of customs and taxes, disappeared from circulation as soon as the United States assumed control. American currency at the same time came into circulation and at once became the standard. But while our money circulates and is the standard, a large proportion of all business is conducted on the basis of the Spanish and French money, previously mentioned, whose value, especially that of silver, is subjected to wide fluctuations at the expense of the producers and consumers, as is always the case with a fluctuating currency, the banking interests being masters of the situation. So that whatever reform may be taken should look toward the establishment of some fixed value, and the great difficulty will be to get rid of the Spanish silver. We have made repeated attempts to force American silver into circulation, but without avail, its return to the bank vaults, either through the custom-house or the cambios being assured within forty-eight hours. By some authorities a special currency for the island is deemed essential to the dignity of its independence, but this can hardly be considered seriously. In fact, I am told one prominent authority evolved a plan for immediate coinage, but

failed to make any provision for obtaining the necessary bullion. It is hard to conceive of any plan which could equal in advantage the adoption of American currency. Cuba can not in many years, if ever, maintain the value of a silver or paper issue, and it will be a long time before her finances will warrant the coinage of gold.

The island does not suffer much from the fluctuations of the gold, its range seldom being more than 3 per cent, and our present course in recoining it has, I think, resulted in the rate of exchange remaining almost constant for the last year; but I hardly think a complete change in the currency of the island can be effected without some decided move in that direction.

At times the demand for Spanish and French gold is so great that it can be imported with profit, even at the rate established by us at which it will be accepted in payment of customs, etc., and as long as we accept it at this rate, the supply will prove inexhaustible. In my opinion a change can not be effected except by some radical method, such as the following: Nearly two years ago some suggested that this foreign gold be no longer accepted in payment of customs, etc., and that a decree should be issued making all future obligations payable only in United States currency, and all outstanding ones payable in Spanish gold, payable in currency at a rate of 1.10. Such action would practically have demonetized Spanish gold, and entailed a loss on the holders of it, besides paralyzing business. Such a course would not have worked great injustice provided the Government had stood ready to redeem all this gold at its bullion value or a little better, but there was no authority for such redemption, and the advantages of our currency were not then apparent to the public. But I believe the time has now arrived for some such move, and I would suggest the following in detail:

As previously stated in this report, the current rate of exchange between United States currency and Spanish and French gold for the last year has varied but little from 1.10, which rate gives the value of the centen and louis at 4.82 and 3.86, respectively—the value fixed by circular No. 2, division of customs and insular affairs, series of 1899. The bullion value of these coins, as shown by the reports of the assay office, New York, is \$4.795 and \$3.84, respectively, or at an exchange rate of 1.10½, and adding the cost of insurance on shipments, we find that this gold, when accepted here at the rate of 1.10½, can be recoined without loss. Now, if at a time when exchange business was quiet, just after the movement of the sugar crop, about April, it should be decided that after December 31 following, customs, etc., should be payable only in United States currency, that all public and private obligations contracted thereafter should be payable in United States currency, that all existing obligations payable in Spanish gold should be payable in that coin or in currency at the rate of 1.10, and that the treasurer of Cuba should accept and redeem in United States currency at the rate of 1.10½ all Spanish and French gold presented to him prior to January 1, 1901 (the treasurer, of course, being provided with the necessary currency by a temporary loan from the United States), I believe the question would be solved as regards the foreign gold. Of course, this gold would not wholly disappear, but it would soon disappear from circulation. The government would lose nothing, and the loss to the holders of the gold would be insignificant, the time given being ample for all trade conditions to adjust themselves to the new

conditions. The estimates of the amount of this gold in the island can not be reliable, as most of it is held by private individuals, very little being on deposit in banks. These estimates vary from \$15,000,000 to \$30,000,000. As this department has recoined over \$10,000,000 of it in the last year, the smaller estimate is thought to be excessive, rather than otherwise, at the present time. While the rate of exchange between United States currency and this foreign gold has remained practically constant during the last year, it is anticipated that the demand for the movement of the coming sugar crop will carry exchange as low as 1.08 $\frac{1}{4}$ , and result in large importations of the coin.

The question of getting rid of the Spanish silver is one more important, as its fluctuations are wider and inflation greater, but the quantity of this money in Cuba is comparatively small, though it is the only fractional currency in circulation, except in the province of Santiago.

Many anticipated that the Executive order of December 28, 1899, directing that after January 1, 1899, Spanish silver should be accepted at 60 per cent of its face value in payment of customs, etc., would tend to force this silver from circulation, but such has not been the case. The demand keeps up the supply. Large importations have even been made from Spain. It is essentially the money of the rural districts, the louis (value \$4.24 Spanish gold) being the smallest gold coin in circulation, our paper money not yet being familiar, and our silver circulating but little, and it seems evident that some other method must be devised if we wish to get rid of this silver. The silver of Porto Rico, being a special coinage not acceptable in Spain or other insular possessions, there remained nothing to do but to purchase the coin. To have demonetized it in Porto Rico would have entailed heavy loss on the holders of it, but this is not the case with the Spanish silver here, for it is the coin of Spain; its value here is regulated by its value there; if it can be demonetized here it can be sent to Spain without serious loss or inconvenience to the holder, and a decree that after a certain date all such silver found here would be subject to seizure by the authorities and redemption at its bullion value would, I think, produce the desired effect, and commercial relations would so adjust themselves as to cause no great inconvenience or loss to anyone, provided the decree were issued several months in advance of the date when it would take effect. The amount of Spanish silver at present in the island is estimated to be well within one and a half million dollars, taken at its face value. During our early occupation of the eastern end of the island, previous to January 1, 1899, both Spanish and French gold and Spanish silver were forced out of general circulation by establishing a value less than that at other parts of the island, and United States currency and silver still continue the general money of that section, showing that it is only necessary to get rid of this foreign coin, when the advantages of United States currency become apparent. At present there is no apparent scarcity of money for circulation, but I anticipate such a condition will arise during the movement of the next sugar crop. While the amount of money on the island, probably amounting to \$10 or \$12 per capita, would seem ample for all commercial purposes, it must be remembered that a large percentage of this money is held in private safes, not being on deposit with banks, as is the general custom in the United States. Consequently, the circulation is reduced much below the amount of actual money. This, however, is increased by the general circulation of insular treasury checks.

If the money held by private parties could be brought into circulation and use by being deposited in banks, to be used by them instead of lying idle as now, the commercial advantages would be great, but the experience of the past has taught people to largely distrust banking institutions, and their confidence can be restored only by the organization of some institution similar to a national bank, the same being required to deposit with the government sufficient approved security to guarantee depositors. I believe some such arrangement to be practicable in connection with the handling of insular funds, which should by some means be available for circulation, instead of being held in the treasury.

During the last year the North American Trust Company, of Habana, has organized a savings bank in connection with their general banking business. They pay 3 per cent interest on deposits, and are gradually overcoming the public prejudice caused by the sad experiences of the past. This is the only institution, public or private, in the island where interest is paid on deposits.

It is true that there is a scarcity of money for loaning, as is shown by the fact that loans on prime bonds and stocks can be readily made at 8 per cent, but the chief demand of the island is for capital. There is no place in the world which offers such inducements for investors, and once the political future of the island is assured the economic question will solve itself.

Great hardship will result from the readjustment of obligations as soon as creditors are allowed to foreclose their claims, but it seems to be the consensus of opinion among business men that nothing is to be gained by a further postponement of the evil day. The sooner the questions between debtors and creditors can be adjusted, the sooner will all agricultural and commercial interests of the island be established on a safe and stable basis.

#### REVENUES AND TAXATION.

From a reference to Exhibit 11, hereto appended, it will be seen that about 95 per cent of the revenues of the island come from duties on imports, the same not being levied for protection, but for revenue only. By a reference to Exhibit 16, it will be seen that in the six months ending June 30, 1900, the insular government contributed \$3,706,294.87 for the maintenance of municipal governments. Every article of food or clothing is subject to duty, and as the island produces only a very small percentage of these articles, it follows that the poor people of the island are not only the main supporters of the insular government, but also large contributors to the support of municipalities.

It is a fact that from January 1, 1899, to June 30, 1900, the city of Habana received more than \$5,000,000 from the insular treasury, and little work was done which did not strictly pertain to the municipal government, benefiting only the people and property of the city, and the burden of which should have been largely borne by the property of the municipality. But due to the faulty system of taxation, the city revenues were insufficient, and it became necessary to contribute State funds to the amount stated above, the conditions had to be met as best they could with the means at hand.

The case in Habana is but an exaggerated example of the operation in every municipality of the island of the present system of taxation.



Under the present system, property is not taxed according to its value, but according to the income received from it, or rather according to the income claimed to be received; even when honestly administered, the system permits the holding of large estates in an unproductive condition without taxation. This is especially detrimental, as most of the land in Cuba is held in large tracts at present unproductive, and it is the policy of these landed proprietors not to sell an acre of land until forced to do so. Their financial condition at present will not enable them to improve the property, and the pernicious system of taxation encourages them to maintain it in idleness, while the revenues it should pay must be met by the poor people, who in turn are prevented from themselves acquiring and improving land.

The remedy would be to adopt the modern system of taxation, assessing all property according to its value. If holders of unproductive property could not meet the assessment, they would be forced to sell part of their holdings to those who would cultivate and improve the soil. Thus the expenses of the Government of the island would be largely met by the property it protects, and the resources of the island developed. But such a revision can not wisely be made until public sentiment is educated to demand it. To enforce it by our temporary authority would be prejudicial to its ultimate adoption. All such reforms inaugurated in advance of popular education and demands can easily and will as surely be overthrown upon the withdrawal of our authority.

In closing this report I desire to express my appreciation of the efficient assistance and support rendered me by Gen. Alejandro Rodriguez, assistant treasurer of Cuba. As a thorough gentleman and patriotic soldier he has served his country faithfully in both civil and military capacities. He resigned his position as assistant treasurer to accept that of mayor of the city of Habana, to which he was elected by popular vote at the municipal election June 16, 1900.

I also wish to commend the employees of the department for their efficient services and the willingness with which they have at all times met the demands of the department without regard to hours.

Very respectfully,

E. F. LADD,

*Treasurer of the Island of Cuba.*

ADJUTANT-GENERAL, DIVISION OF CUBA,  
*Habana, Cuba.*

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EXHIBIT 1.

[Haskins & Sells, certified public accountants, 30 Broad street, New York.]

HABANA, CUBA, June 18, 1900.

SIR: In compliance with instructions of the military governor, we have made an examination and audit of the accounts of Eugene F. Ladd, major and quartermaster, United States Volunteers, as treasurer and disbursing officer of customs, from February 1, 1899, to June 30, 1899 (both dates inclusive), and as treasurer of the island of Cuba from July 1, 1899, to May 26, 1900 (both dates inclusive), and submit herewith in relation thereto four exhibits, as follows: Exhibit A, receipts and disbursements as treasurer and disbursing officer of customs; B, receipts and disbursements as treasurer of the island of Cuba, and balance on hand May 26, 1900; C, securities

on deposit for account of various insurance companies; D, securities on deposit for account of the North American Trust Company.

We have verified the cash and securities on hand by actual count and the balances on deposit in bank by proper certificates from the different depositories. We have traced all receipts back to their original sources and checked all expenditures shown by the treasurer's cashbook.

We hereby certify that all receipts have been properly accounted for and that all disbursements have been made on properly approved warrants and vouchers and that the balance on hand May 26, 1900, agreed with the auditor's records.

Respectfully submitted.

HASKINS & SELLS,  
Certified Public Accountants.

ADJUTANT-GENERAL, DIVISION OF CUBA, UNITED STATES ARMY,  
Habana, Cuba.

*Receipts and disbursements of Eugene F. Ladd, major and quartermaster, United States Volunteers, as treasurer and disbursing officer of customs, from February 1, 1899, to June 30, 1899, including all transactions to May 26, 1900, appertaining to the period prior to June 30, 1899.*

Receipts:		Disbursements:	
February, 1899.....	\$1,224,317.32	February, 1899.....	\$168,331.01
March, 1899.....	963,033.57	March, 1899.....	733,835.84
April, 1899.....	867,502.25	April, 1899.....	831,910.45
May, 1899.....	927,258.11	May, 1899.....	726,739.70
June, 1899.....	1,012,899.13	June, 1899.....	2,221,692.88
July, 1899.....	12.45	July, 1899.....	239,334.87
December, 1899.....	37.23	August, 1899.....	25,196.55
March, 1900.....	90.90	September, 1899.....	2,580.50
		October, 1899.....	22,339.77
		November, 1899.....	15,500.38
		December, 1899.....	164.55
		January, 1900.....	3,376.64
		February, 1900.....	1,315.90
		March, 1900.....	2,591.64
		April, 1900.....	190.28
		May, 1900.....	150.00
Total.....	4,995,150.96	Total.....	4,995,150.96

Includes \$700,000, \$2,246.39, \$190.28, \$150 transferred to the treasurer of the island of Cuba.

It was stated on the bills attached to the following vouchers that they were payable in Spanish gold, but the same were paid and charged out in American money: Voucher No. 47, March, 1899, \$17.35; No. 49, \$12; No. 103, \$3.57; No. 105, \$12.50; total, \$45.42. Voucher No. 69, March, 1899, covering a pay roll for \$193.77 was paid and charged out as \$193.71.

EXHIBIT 2.—*Funds received by various disbursing officers from Maj. E. F. Ladd, treasurer of customs.*

Date.	Received by—	Amount.	Date.	Received by—	Amount.
1889.			1889.		
Mar. 14	Lieut. Victor Shepherd.....	\$7,500.00	Apr. 5	Brig. Gen. C. F. Humphrey.....	\$50,000.00
May 24	Maj. S. D. Sturgis.....	550.00	May 12	do.....	50,000.00
June 6	do.....	250.00	June 2	do.....	50,000.00
6	do.....	23,820.57	8	do.....	52,156.78
19	do.....	8,874.43	8	do.....	3,616.03
19	do.....	250.00	8	do.....	2,119.00
24	do.....	3,991.40	8	do.....	500.00
27	do.....	481.00	8	do.....	4,355.90
27	do.....	47,693.20	July 6	do.....	50,000.00
July 25	do.....	224.36	May 17	Col. G. M. Randall.....	500.00
Feb. 5	Capt. Jno. Landstreet, jr.....	5,500.00	June 24	do.....	250.00
Mar. 21	do.....	5,000.00	24	do.....	227.00
Apr. 4	Maj. J. L. Wilson, quartermaster.....	3,253.71	May 23	Lieut. F. E. Lacey.....	4,050.00
29	do.....	1,500.00	Apr. 11	Geo. A. Bartlett, disbursing clerk.....	12,500.00
May 27	do.....	3,954.98	July 24	Maj. F. H. Edmunds.....	370.00
Mar. 23	Lieut. F. A. Wilcox.....	2,750.00	Apr. 21	Lieut. H. W. Stamford.....	5,000.00
Mar. 30	Brig. Gen. C. F. Humphrey.....	5,000.00	24	do.....	5,000.00

EXHIBIT 2.—*Funds received by various disbursing officers from Maj. E. F. Ladd, treasurer of customs—Continued.*

Date.	Received by—	Amount.	Date.	Received by—	Amount.
1889.			1889.		
May 2	Lieut. H. W. Stamford .....	\$5,000.00	June 21	Maj. H. L. Scott .....	\$207.75
May 20	.....do.....	7,363.33	21	.....do.....	9,628.84
June 1	.....do.....	14,100.00	21	.....do.....	4,200.00
June 29	.....do.....	11,809.03	23	.....do.....	22,280.00
Feb. 16	Maj. W. C. Gorgas .....	161.20	24	.....do.....	2,070.10
Apr. 11	Maj. J. H. Heatwole .....	9,000.00	24	.....do.....	1,006.00
June 21	Brig. Gen. A. R. Chaffee .....	5,000.00	24	.....do.....	10,000.00
May 30	Capt. O. M. Lissak .....	2,568.50	Sept. 14	Capt. J. T. French .....	45.60
Apr. 7	Maj. J. B. Aleshire .....	65,000.00	Aug. 9	Lieut. L. W. Oliver .....	60.00
20	.....do.....	624.99	Mar. 21	Maj. Noble H. Creager .....	5,000.00
28	.....do.....	6,016.66	29	.....do.....	6,000.00
July 10	Lieut. Col. W. A. Rafferty .....	707.00	Feb. 14	Maj. C. S. Walton, U. S. C. and A .....	113,004.06
Mar. 8	Capt. C. J. Symmonds .....	21,750.00	Mar. 1-31	.....do.....	543,362.66
Aug. 28	Col. Edward Moale .....	2,096.13	1-31	.....do.....	428,117.93
Oct. 20	Capt. Elias Chandler .....	5.00	May 1	.....do.....	517,007.69
Dec. 1	.....do.....	5.00	June 6	.....do.....	499,469.22
June 9	Lieut. Col. W. H. Blisbee .....	500.00	8	F. P. Ferris, disbursing clerk .....	12,500.00
Feb. 3	Maj. M. C. Butler .....	2,780.29	28	.....do.....	12,500.00
16	.....do.....	217.15	July 21	Maj. W. H. Miller .....	438.43
28	.....do.....	3,808.35	21	.....do.....	2,375.60
Mar. 30	.....do.....	3,501.12			
Apr. 26	.....do.....	262.50	1900.		
May 1	.....do.....	3,982.51	Mar. 1	Lieut. P. D. Lockridge .....	240.00
3	.....do.....	735.00	Jan. 5	Capt. H. J. Slocum .....	2,259.54
22	.....do.....	390.00	13	.....do.....	89.00
27	.....do.....	250.00	4	Maj. Jas. L. Wilson .....	45.00
31	.....do.....	3,686.87			
29	.....do.....	3,663.89			
June 17	.....do.....	109.33			
21	Maj. H. L. Scott .....	153,420.99		Total .....	2,934,866.62
21	.....do.....	1,713.00			

EXHIBIT 3.—*Funds received by various disbursing officers from collectors of customs.*

Date.	Disbursing officers.	Collectors.	Amount.
1899.			
June 27	Capt. M. R. Peterson .....	Capt. W. H. Hay .....	\$5,150.00
Mar. 27	Lieut. Col. H. Y. Grubbs .....	Lieut. J. W. Smith .....	4,000.00
31	.....do.....	.....do.....	4,000.00
July 11	Capt. F. P. Fremont .....	Capt. W. Y. Stamper .....	1,796.04
Feb. 2	Lieut. Victor Shepherd .....	Col. T. H. Bliss .....	11,959.04
11	Oscar S. Durfee .....	Maj. J. J. Brereton .....	1,000.00
Mar. 17	.....do.....	.....do.....	1,000.00
31	.....do.....	.....do.....	1,500.00
Apr. 15	.....do.....	.....do.....	1,500.00
20	.....do.....	.....do.....	1,000.00
June 2	.....do.....	Capt. W. Y. Stamper .....	2,000.00
Mar. 25	Col. H. H. Sargent .....	Collector of customs at Guantanamo .....	5,000.00
Feb. —	Col. Duncan Hood .....	Lieut. J. W. Smith .....	10,000.00
Mar. —	.....do.....	.....do.....	7,000.00
19	Capt. G. A. Cornish .....	Maj. J. J. Brereton .....	2,000.00
Jan. 31	Col. Jas. S. Pettit .....	Capt. W. Y. Stamper .....	5,000.00
Mar. 4	.....do.....	.....do.....	5,500.00
27	.....do.....	.....do.....	5,000.00
Feb. 10	Brig. Gen. L. H. Carpenter .....	Capt. C. A. Williams .....	9,000.00
Mar. 6	Maj. J. B. Aleshire .....	Capt. W. H. Hay .....	10,000.00
15	.....do.....	.....do.....	1,000.00
11	.....do.....	Capt. W. P. Evans .....	10,000.00
23	.....do.....	.....do.....	5,000.00
23	.....do.....	.....do.....	275.00
Apr. 13	.....do.....	.....do.....	2,819.51
May 6	.....do.....	.....do.....	312.67
6	.....do.....	.....do.....	2,073.92
16	.....do.....	.....do.....	15,225.00
16	.....do.....	Capt. W. H. Hay .....	2,800.00
June 27	.....do.....	Capt. W. Y. Stamper .....	4,457.00
23	.....do.....	Capt. W. H. Hay .....	3,091.24
13	.....do.....	Capt. W. P. Evans .....	9,821.00
10	.....do.....	Capt. W. Y. Stamper .....	2,160.98
6	Col. W. A. Rafferty .....	Capt. W. H. Hay .....	500.00
Mar. 16	Lieut. W. E. Welsh .....	Capt. W. P. Evans .....	5,000.00
22	.....do.....	.....do.....	5,000.00
June 22	.....do.....	.....do.....	1,290.00
Mar. 15	Capt. C. J. Symmonds .....	Capt. C. A. Williams .....	8,000.00

EXHIBIT 3.—*Funds received by various disbursing officers from collectors of customs—C't'd.*

Date.	Disbursing officers.	Collectors.	Amount.
1899.			
Apr. 14	Capt. C. J. Symmonds.	Capt. C. A. Williams	\$12,498.20
14	do	do	2,500.00
May 15	do	do	16,830.00
17	do	do	5,209.45
24	do	do	21,300.00
24	do	do	1,600.00
June 30	do	do	12,000.00
30	do	do	3,850.00
May 23	Capt. Abner Pickering.	Lieut. John Conklin	64.95
June 15	do	do	193.33
July 3	do	do	1,832.22
3	do	do	24.00
Apr. 1	Col. H. D. Money.	Capt. W. Y. Stamper	3,000.00
1	do	Lieut. H. C. Schumm	1,500.00
Mar. 31	Lieut. F. E. Bamford	Maj. J. J. Brereton	1,200.00
June 3	do	Capt. W. Y. Stamper	1,242.00
3	do	do	5,115.00
Jan. 29	Capt. G. S. Cartwright.	Capt. W. H. Hay	12,000.00
Mar. 23	do	do	15,000.00
23	do	do	10,000.00
May 5	do	do	6,000.00
June 5	do	do	13,750.00
29	do	do	200.00
29	do	do	1,000.00
May 9	Capt. H. B. Chamberlin	Capt. W. P. Evans	10,000.00
June 10	do	do	1,593.00
Feb. 11	Capt. S. A. Smoke	Maj. J. J. Brereton	10,000.00
May 1	do	do	10,000.00
15	do	do	10,000.00
6	do	do	20,000.00
23	Lieut. P. D. Lochridge	Capt. W. Y. Stamper	1,160.00
June 6	do	do	1,920.50
28	do	do	7,392.21
Mar. 14	Capt. John Biddle	Capt. W. H. Hay	4,000.00
June 13	do	Capt. W. P. Evans	20,000.00
30	Capt. W. M. Wright	Capt. Elias Chandler	135.00
Mar. 29	Maj. W. H. Miller	do	5,000.00
25	do	Maj. J. J. Brereton	10,000.00
29	do	Capt. Elias Chandler	5,000.00
Apr. 14	do	Maj. J. J. Brereton	46,494.06
14	do	do	35.16
May 22	do	Capt. W. Y. Stamper	45,000.00
24	do	do	63,733.44
31	do	do	25,000.00
June 27	do	do	21,000.00
2	do	do	860.00
2	do	do	25,000.00
2	do	do	19,500.00
30	do	do	12,402.33
Feb.	Brig. Gen. L. Wood.	Capt. T. P. Davis	60,000.00
28	do	do	30,000.00
Mar. 8	do	do	10,000.00
16	do	do	30,000.00
16	do	do	10,000.00
23	do	do	30,000.00
27	do	Capt. W. Y. Stamper	2,000.00
Apr. 3	do	Capt. T. F. Davis	22,000.00
19	do	do	50,000.00
24	do	Capt. E. A. Ellis	5,000.00
24	do	do	9,000.00
21	do	Lieut. J. W. Smith	10,000.00
26	do	Capt. W. Y. Stamper	7,500.00
May 6	do	Capt. F. G. Irwin	7,500.00
11	do	Capt. T. F. Davis	50,000.00
26	do	do	21,000.00
22	do	Lieut. J. W. Smith	10,708.46
23	do	Capt. F. G. Irwin	6,000.00
23	do	Capt. E. A. Ellis	5,000.00
June	do	Lieut. H. C. Schumm	3,000.00
	do	do	1,000.00
	do	Capt. E. A. Ellis	7,500.00
	do	Lieut. J. W. Smith	10,000.00
	do	Capt. F. G. Irwin	7,500.00
13	do	Capt. T. F. Davis	50,000.00
July 26	do	do	26,880.00
Jan. 14	Lieut. Col. W. M. Black	Col. T. H. Bliss	13,000.00
Feb. 1	do	do	138,883.80
Jan. 21	Col. P. H. Ray	Capt. E. A. Ellis	3,000.00
Mar. 23	do	do	3,000.00
Jan. 6	Col. T. S. Wyllie	Lieut. H. C. Schumm	3,000.00
	Total		1,338,338.51

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EXHIBIT 4.—Funds received from miscellaneous sources by disbursing officers.

Date.	Disbursing officer.	Source of receipts.	Amount.
1899.			
June 30	Oscar S. Durfee	Carter and Fawcett	\$1,000.00
30	do	Railroad earnings for June	2,109.17
Apr. 5	Lieut. C. C. Smith	Capt. M. H. Porter	1,194.06
Feb. 5	Capt. Samuel Reber	June, telegraph receipts	523.11
20	do	February, telegraph receipts	575.42
20	do	January, telephone receipts	10.63
Mar. 31	do	March, telegraph and telephone receipts	585.59
Apr. 12	do	April, telegraph and telephone receipts	28.68
June 7	do	Lieut. H. W. Stamford	1,000.00
30	Maj. J. B. Aleshire	Lunatic asylum	27.78
Apr. 29	Capt. Abner Pickering	F. de la Ponce, tax collector	581.62
May 13	do	do	195.66
Aug. 31	Lieut. F. E. Lyman	Telegraph office rent	12.50
Feb. 28	Capt. G. S. Cartwright	Gained in exchange	26.62
May 22	do	do	3.00
June 30	do	Collector for cleaning cesspools	172.00
30	do	Gained in exchange	19.00
30	Maj. H. L. Scott	C. de la Torriente	190.35
May 1	Capt. H. B. Chamberlin	Asunto Casleo, alcalde	9,595.19
Mar. 20	Capt. S. A. Smoke	Gained in exchange	151.32
31	Capt. Jno. Biddle	do	33.16
31	Maj. W. H. Miller	do	11.60
Sept. 1	do	Treasurer city of Colon, refund from municipalities	33.24
Mar. 23	Lieut. Col. W. M. Black	R. Triffin & Co., for dredging	1,000.00
Apr. 1	do	Jose Pujalo, residue sum unexpended by late Junta de Obras	1,323.65
1	do	Jose Pujalo, discount of payment employees	292.57
18	do	Herederos de Pablo Gomez, rent of dredge Porto Rico	60.00
27	do	Jose Pajalo, rent of pile driver	200.00
27	do	Jose Pajalo, proceeds sale of hard wood, Obras de Puerto	672.57
29	do	R. Griffin, payment for dredging	398.14
May 11	do	P. D. Cunningham, sale of scrap iron	24.37
20	do	P. D. Cunningham, street work, 137 Obispo	4.87
Feb. 28	Col. P. H. Ray	Municipality	307.88
	Maj. J. G. Davis	Gained in exchange	5.20
	Maj. C. S. Walton	do	17,131.64
	Col. P. H. Ray	Received from customs	37.57
June 30	Maj. W. H. Miller	Trinidad Sugar Co	35.23
	Total		39,573.38

EXHIBIT 5.—Amount due disbursing officers.

Date.	Name.	Amount.
1900.		
June 30	Capt. Chas. J. Symmonds, quartermaster	\$8.61
30	Col. Duncan Hood, Second United States Volunteers	6.17
30	Col. Jas. S. Pettit, Fourth United States Volunteers	1.07
	Total	15.85

EXHIBIT 6.—Balances due from disbursing officers certified to new auditor.

Date.	Name.	Amount.
1899.		
Dec. 31	Capt. F. P. Fremont, Second Infantry	\$2,069.09
July 31	Walter F. Smith, paymaster, Engineer Department	680,706.00
Dec. 31	Capt. F. S. Foltz, Second Cavalry	4,184.76
Nov. 24	Brig. Gen. Wm. Ludlow	7.69
July 19	Maj. W. H. Miller, quartermaster, U. S. V	14,438.12
19	do	309.47
1900.		
Feb. 9	Capt. Geo. L. Goodale, assistant quartermaster, U. S. V	2.45
Mar. 9	O. S. Durfee, military director J. and S. F. R. R	156.22
Apr. 24	F. P. Ferris, special disbursing clerk	17,581.62
June 5	Capt. G. H. Macdonald, Tenth Cavalry	61.00
	Total	719,506.42

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EXHIBIT 7.—Unexpended balances deposited with the treasurer by disbursing officers.

Date.	Name.	No. of receipt.	Amount.
1899.			
Aug. 12	Capt. M. R. Peterson, U. S. V .....	148	\$3,486.27
Dec. 13	Lieut. V. Shepherd, Signal Corps .....	687	5.33
July 17	Walter F. Smith, paymaster, Engineer Department .....	45	14,323.27
12	Maj. S. D. Sturgis, assistant adjutant-general .....	21	119.50
Aug. 2	Capt. C. J. Stevens, Second Cavalry .....	112	360.54
Sept. 9	Capt. Jno. H. Gardner, Second Cavalry .....	261	1.20
Aug. 24	Maj. James L. Wilson, quartermaster, U. S. V .....	197	743.15
Sept. 8	Capt. Saml. Reber, Signal Corps .....	254	1.00
July 11	Lieut. F. A. Wilcox, First Infantry .....	20	9,894.52
18	.....do .....	49	524.24
Sept. 28	Lieut. H. M. Powell, First Infantry .....	344	320.01
Nov. 10	Brig. Gen. C. F. Humphrey, Quartermaster's Department .....	523	20,525.80
July 28	Col. G. M. Randall, Eighth Infantry .....	94	145.00
20	Lieut. F. E. Lacey, First Infantry .....	58	17,175.76
Oct. 13	Lieut. A. E. Williams, Third Cavalry .....	402	5,180.55
Sept. 4	Capt. W. H. Chatfield, Fifth Infantry .....	235	1.34
Aug. 22	Lieut. F. A. Vincent, Sixth Ohio Volunteers .....	192	35.89
Sept. 6	Capt. Arthur Murray, First Artillery .....	249	33.24
July 22	Lieut. W. E. Welsh, Tenth Infantry .....	66	1,055.92
Sept. 19	Lieut. R. G. Paxton, Tenth Cavalry .....	296	75.47
July 24	Capt. C. J. Symmonds, assistant quartermaster, U. S. V .....	70	903.03
18	Capt. Abner Pickering, Second Infantry .....	53	6.33
Sept. 20	.....do .....	312	.83
6	Col. Edward Moale, Fifteenth Infantry .....	243	3.66
26	Lieut. F. E. Lyman, Signal Corps .....	333	12.50
Aug. 24	Col. H. D. Money, Fifth United States Volunteers .....	198	5.50
Sept. 27	Lieut. S. Burkhardt, Tenth Infantry .....	337	1,058.22
July 20	Lieut. F. E. Bamford, Fifteenth Infantry .....	57	837.06
Sept. 6	Lieut. F. E. Bamford, Fifteenth Infantry .....	251	1,000.00
26	Lieut. Jas. R. Church, U. S. A .....	326	17.89
Dec. 11	.....do .....	671	31.98
11	.....do .....	670	20.00
July 18	Capt. G. S. Cartwright, quartermaster, U. S. V .....	51	421.64
Aug. 28	Capt. F. J. Kernan, Second Infantry .....	216	56.73
July 17	Lieut. P. D. Lochridge, Second Cavalry .....	48	9,434.85
Dec. 18	Capt. S. V. Ham, assistant quartermaster, U. S. V .....	723	.02
July 14	Capt. E. B. Ives, Signal Corps .....	28	182.33
Sept. 16	.....do .....	288	.96
July 26	Maj. W. H. Miller, quartermaster, U. S. V .....	86	6,116.02
Sept. 16	.....do .....	249	83.24
Aug. 2	Maj. J. F. Stretch, Eighth Infantry .....	111	16,798.50
Dec. 9	.....do .....	666	2,031.21
Aug. 2	Lieut. F. A. Wilcox, First Infantry .....	109	.20
Sept. 23	Maj. W. M. Black, Corps of Engineers .....	320	.84
23	.....do .....	321	3.00
Nov. 29	.....do .....	604	.06
1900.			
May 17	Lieut. P. D. Lochridge, Second Cavalry .....	1817	40.34
Jan. 5	Maj. Noble H. Creager, quartermaster, U. S. V .....	822	50.04
May 31	Capt. E. B. Ives, Signal Corps .....	1952	2,653.15
Jan. 10	Maj. Jno. G. Davis, surgeon, U. S. V .....	860	7,280.48
Apr. 27	Lieut. Wm. Mitchell, Signal Corps .....	1632	.82
10	Lieut. James B. McLaughlin, Signal Corps .....	1510	150.00
May 22	Capt. H. J. Slocum, Seventh Cavalry .....	1872	1,072.81
4	Brig. Gen. Leonard Wood, U. S. V .....	1698	1.64
31	.....do .....	1936	1.12
Jan. 10	Maj. W. M. Black, Corps of Engineers .....	858	5.00
Mar. 17	Brig. Gen. A. R. Chaffee, U. S. V .....	1312	408.12
1899.			
July 17	Maj. Jno. G. Davis, surgeon, U. S. V .....	47	1,953.58
	Total .....		126,596.70

EXHIBIT 8.—Amounts due treasury by disbursing officers.

Date.	Name.	Amount.
1900.		
June 30	Lieut. A. J. Dillon, U. S. V., Signal Corps .....	\$1,101.04
30	Capt. J. P. Wooton, U. S. V., Signal Corps .....	834.00
30	Col. P. H. Ray, Third United States Volunteers .....	7.25
30	Capt. R. O. Rickard, U. S. V., Signal Corps .....	29.59
	Total .....	1,971.88

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## EXHIBIT 9.—Amount expended by disbursing officers.

Capt. M. R. Peterson, commissary of subsistence, U. S. V.	\$1,668.73	Capt. Carl. F. Hartman, U. S. V. Signal Corps.	\$7,550.77
Sergt. Chas. V. Russell, U. S. V. Signal Corps.	401.77	Capt. Geo. P. Griffin, Thirty-first Michigan Volunteers.	90.29
Capt. Thomas H. Wilson, Second Infantry.	5,000.00	Capt. Arthur Murray, First Artillery.	64,966.76
Lieut. Col. H. Y. Grubbs, Second U. S. Volunteers.	13,720.62	Maj. Jos. H. Heatwole, U. S. V.	2,937.90
Capt. F. P. Fremont, Second Infantry.	5,086.27	Brig. Gen. A. R. Chaffee, chief of staff.	4,106.25
Lieut. Victor Shepherd, U. S. V. Signal Corps.	10,222.06	Lieut. Preston Brown, Second U. S. Infantry.	5,378.90
Oscar S. Durfee, military director J. and S. F. R. R.	10,952.95	Capt. O. M. Lissak, chief ordnance officer, U. S. V.	2,568.50
Capt. E. F. Dutton, commissary of subsistence, U. S. V.	2,090.19	Maj. J. B. Aleshire, quartermaster, U. S. V.	49,424.71
Lieut. W. F. Martin, Fifth Infantry.	406.41	Lieut. Col. W. A. Rafferty, Second Cavalry.	1,207.00
Capt. J. Y. Mason Blunt, assistant quartermaster, U. S. V.	38,244.77	Lieut. W. E. Welsh, Tenth Infantry.	5,234.08
Col. Cornelius Gardener, Two hundred and second New York Volunteers.	2,483.84	Lieut. R. G. Paxton, Tenth Cavalry.	19,452.94
Capt. Logan Feland, Third Kentucky Volunteers.	314.86	Capt. Chas. J. Symmonds, assistant quartermaster, U. S. V.	97,852.45
Maj. S. D. Sturgis, assistant adjutant-general, U. S. V.	48,939.47	Capt. Abner Pickering, Second Infantry.	11,463.94
Capt. John Stafford, Eighth Infantry.	202.30	Col. Edward Moale, Fifteenth Infantry.	2,091.47
Col. H. H. Sargent, Fifth U. S. Volunteers.	3,702.12	Lieut. Frank E. Lyman, jr., U. S. V. Signal Corps.	4,745.19
Capt. Eli Helmick, Tenth U. S. Infantry.	564.87	Lieut. Col. H. D. Money, Fifth U. S. Volunteers.	4,311.65
Capt. C. J. Stevens, Second Cavalry.	42,067.37	Lieut. Samuel Burkhardt, Tenth Infantry.	1,015.70
Capt. John H. Gardner, Second Cavalry.	2,881.59	Lieut. Sedwick Rice, Seventh Cavalry.	6,798.51
Lieut. C. C. Smith, Second Cavalry.	10.64	Capt. Elias Chandler, First Infantry, collector of customs.	10.00
Capt. John Landstreet, commissary of subsistence, U. S. V.	4,660.52	Brig. Gen. W. M. Ludlow U. S. V.	492.31
Maj. James L. Wilson, assistant quartermaster, U. S. V.	9,851.27	Lieut. F. E. Bamford, Fifteenth Infantry.	12,778.94
Capt. Duncan Henderson, Thirty-first Michigan Volunteers.	30.27	Lieut. Jas. G. Harbord, Tenth Cavalry.	17,817.85
Maj. Orlando Ducker, surgeon, U. S. V.	16,870.42	Maj. M. C. Butler, chief ordnance officer.	23,381.01
Capt. Ambrose Higgins, U. S. V. Signal Corps.	2,034.36	Capt. W. B. Barker, assistant quartermaster, U. S. V.	5,000.00
Capt. Noel Gaines, Third Kentucky Volunteers.	1,848.13	Lieut. Jas. R. Church, U. S. A.	111,579.54
Capt. Samuel Reber, U. S. V. Signal Corps.	6,967.24	Capt. Geo. S. Cartwright, quartermaster, U. S. V.	58,134.58
Col. Duncan Hood, Second U. S. Volunteers.	16,757.14	Maj. H. L. Scott, assistant adjutant-general, U. S. V.	145,404.67
Lieut. F. A. Wilcox, First Infantry.	7,970.91	Capt. J. T. French, assistant quartermaster, U. S. V.	1,025.49
Lieut. H. M. Powell, First Infantry.	1,840.24	Col. T. S. Wyly, Third United States Volunteers.	3,000.00
Brig. Gen. C. F. Humphrey, U. S. V.	208,977.14	Lieut. L. W. Oliver, Second Infantry.	1,560.00
Col. G. M. Randall, Eighth Infantry.	812.00	Capt. E. W. Rydman, Sixth Ohio Volunteers.	1,390.00
Capt. Ross Granger, Thirty-first Michigan Volunteers.	907.88	Capt. F. J. Kernan, Second U. S. Infantry.	62,941.67
Lieut. F. W. Rowell, Second Infantry.	1,714.77	Capt. H. B. Chamberlin, quartermaster, U. S. V.	26,296.34
Capt. F. B. McCoy, Second Infantry.	920.09	Capt. Samuel A. Smoke, Fifth Infantry.	23,596.60
Lieut. F. J. Rice, Fourth Tennessee Volunteers.	2,600.00	Lieut. P. D. Lochridge, Second Cavalry.	11,778.06
Lieut. F. E. Lacey, jr., First Infantry.	10,084.37	Maj. Noble H. Creager, quartermaster, U. S. V.	14,941.36
Lieut. W. M. Talbott, U. S. V. Signal Corps.	8,086.12	Capt. S. V. Ham, assistant quartermaster, U. S. V.	3,209.43
Maj. T. Bently Mott, assistant adjutant-general, U. S. V.	552.09	Col. Geo. Le Roy Brown, Fourth Tennessee Volunteers.	4,800.63
Maj. George A. Bartlett.	3,802.78	Capt. E. B. Ives, U. S. V. Signal Corps.	2,732.80
Lieut. D. J. Carr, U. S. V. Signal Corps.	2,301.22	Maj. C. S. Walton, additional paymaster, U. S. V.	428,731.82
Lieut. W. G. Sills, Eighth Cavalry.	9.33	Maj. C. S. Walton, additional paymaster U. S. V. (Spanish gold).	163,751.72
Maj. Frank H. Edmunds, First Infantry.	870.00	Capt. John Biddle, Engineer Corps.	29,104.53
Capt. W. H. Chatfield, Fifth Infantry.	7,181.51	Capt. W. M. Wright, Second Infantry.	1,714.91
Lieut. H. W. Stamford, U. S. V. Signal Corps.	11,559.37	Mr. F. P. Ferris, special disbursing clerk.	16,115.60
Col. Jas. S. Pettit, Fourth U. S. Volunteers.	23,176.05	Maj. Jno. G. Davis, surgeon, U. S. V., chief sanitary officer.	83,978.94
Lieut. Col. M. Hooton, Fifth Infantry.	23,247.80	Maj. Jno. G. Davis, surgeon, U. S. V., chief sanitary officer (Spanish gold).	60,954.32
Lieut. F. A. Vincent, Sixth Ohio Volunteers.	6,047.19		
Brig. Gen. L. H. Carpenter, U. S. V.	7,522.33		
Maj. W. C. Gorgas, surgeon, U. S. V.	25,946.97		
Lieut. John J. Ryan, U. S. V. Signal Corps.	731.60		

## REPORT OF MILITARY GOVERNOR OF CUBA.

## EXHIBIT 9.—Amount expended by disbursing officers—Continued.

Capt. Chas. B. Hepburn, U. S. V. Signal Corps.....	\$1,894.52	Capt. A. W. Yancey, U. S. V. Signal Corps.....	\$150.00
Maj. W. H. Miller, quartermaster, U. S. V.....	125,875.69	Brig. Gen. Leonard Wood, U. S. V.....	260,943.46
Lieut. Wm. Mitchell, U. S. V. Signal Corps.....	799.18	Lieut. Col. W. M. Black, chief engineer.....	783,312.26
Lieut. W. B. Burt, Eighth Infantry.....	20.00	Col. P. H. Ray, Third United States Volunteers.....	5,479.87
Maj. J. F. Stretch, Eighth Infantry.....	33,256.54	Lieut. R. O. Rickard, U. S. V. Signal Corps.....	4,670.41
Capt. H. J. Slocum, Seventh Cavalry.....	1,275.73	Lieut. W. C. Short, Tenth Cavalry.....	89.00
Maj. Jno. Gary Evans, Inspector-general, U. S. V.....	4,648.63	Maj. Jas. L. Wilson, assistant quartermaster, U. S. V.....	45.00
		Total.....	3,464,719.36

## EXHIBIT 10.

Barracks and quarters.....	\$445,474.14	Civil government.....	75,845.85
Sanitation.....	1,062,573.09	Municipalities.....	1,063,505.59
Rural guard and administration.....	383,974.63	Aid to destitute.....	53,615.62
Public works, ports, and harbors.....	167,425.64	Quarantine.....	19,918.38
Charities and hospitals.....	172,964.88		
Miscellaneous.....	29,421.64	Total.....	3,464,674.36

## EXHIBIT 11.—Cash receipts for the fiscal year 1900.

Month.	Customs.	Postal.	Internal revenue.	Miscellaneous.	Total.
July.....	\$1,983,085.15	\$12,000.00	\$64,834.31	\$76,120.22	\$2,135,539.68
August.....	1,391,405.71	18,000.00	98,215.76	50,348.79	1,557,970.26
September.....	1,348,205.53	16,000.00	78,933.70	46,377.08	1,489,516.31
October.....	1,332,297.56	12,000.00	67,186.95	12,166.26	1,423,650.77
November.....	1,269,416.09	20,000.00	59,590.26	26,604.41	1,375,610.76
December.....	1,562,840.01	16,514.28	60,488.07	93,379.00	1,733,221.36
January.....	1,543,378.80	22,854.55	82,511.23	31,159.85	1,679,904.43
February.....	1,219,861.78	21,359.68	61,368.96	19,293.40	1,321,883.82
March.....	1,472,990.14	13,729.23	94,330.29	97,619.68	1,678,669.34
April.....	1,304,941.71	24,662.46	84,561.14	69,586.06	1,488,751.37
May.....	1,346,128.80	29,009.38	76,793.67	165,857.69	1,617,789.54
June.....	1,388,957.34	29,724.68	70,942.20	289,262.21	1,778,886.43
Total.....	17,163,508.62	235,854.26	899,256.54	977,774.65	19,276,394.07

## EXHIBIT 12.—Warrants paid during the fiscal year 1900.

Month.	Customs.	Postal.	Internal revenue.	Total.
July.....	\$890,877.58	\$51,000.00	\$88,000.00	\$1,029,877.58
August.....	1,273,866.05	48,880.00	315,400.23	1,638,146.28
September.....	557,128.45	57,067.20	313,162.69	927,358.34
October.....	990,660.72	76,418.87	199,636.68	1,266,716.27
November.....	812,592.35	52,719.20	675,851.11	1,541,162.66
December.....	1,149,620.45	85,929.61	212,739.49	1,448,289.55
January.....	873,756.35	94,958.88	455,218.75	1,423,933.98
February.....	1,045,501.09	.....	351,567.58	1,397,068.67
March.....	1,515,526.63	49,011.95	809,185.46	2,373,724.04
April.....	755,250.02	47,467.30	30,496.09	833,213.41
May.....	619,631.79	8,920.12	878,002.83	1,506,554.74
June.....	661,939.27	37,855.82	488,509.71	1,188,304.80
Total.....	11,146,350.75	610,228.95	4,817,760.62	16,574,340.32



EXHIBIT 13.—Abstract of transfer warrants for the fiscal year 1900.

Month.	Customs.	Postal.	Internal revenue.	Miscellaneous.
July .....	—\$155,000.00	\$55,000.00	\$100,000.00	.....
August .....	— 325,000.00	25,000.00	300,000.00	.....
September .....	— 200,000.00	100,000.00	100,000.00	.....
October .....	— 70,956.10	.....	250,000.00	—\$179,040.90
November .....	— 500,000.00	50,000.00	450,000.00	.....
December .....	— 600,000.00	132,554.30	500,000.00	— 32,554.30
January .....	.....	.....	100,000.00	— 100,000.00
February .....	— 600,000.00	100,000.00	500,000.00	.....
March .....	— 452,416.00	.....	500,000.00	— 47,586.00
April .....	.....	.....	.....	.....
May .....	— 322,038.54	.....	1,100,000.00	— 177,961.46
June .....	— 200,000.00	.....	200,000.00	.....
Total .....	—4,025,412.64	462,554.30	4,100,000.00	— 537,141.66

NOTE.—The minus sign is given to items transferred from fund.

EXHIBIT 14.—Recapitulation.

	Customs.	Postal.	Internal revenue.	Miscellaneous.	Total.
Exhibit 1 .....	\$17,163,508.62	\$235,854.26	\$899,256.54	\$977,774.65	\$19,276,394.07
Exhibit 2 .....	11,146,350.75	610,228.95	4,817,760.62	.....	16,574,340.32
Exhibit 3 .....	6,017,157.87	— 374,374.69	— 3,918,504.08	977,774.65	2,702,053.75
	— 4,025,412.64	462,554.30	4,100,000.00	— 537,141.66	.....
Balance .....	1,991,745.23	88,179.61	181,495.92	440,632.99	2,702,053.75

EXHIBIT 18.

HEADQUARTERS DIVISION OF CUBA,  
OFFICE OF THE TREASURER OF CUBA,  
*Habana, Cuba, March 15, 1900.*

SIR: As directed by the honorable Secretary of War, I have the honor to submit the following outline of a proposition for the reorganization of our financial system in Cuba, with a view of securing greater safety for the funds and limiting the deposits held by any one institution:

1. All banks qualifying as hereinafter provided to be known as depositories for Cuban funds.

2. Collections to be deposited and disbursements made as at present, these depositories for Cuban funds to be utilized for this purpose according to rules approved by the military governor.

3. To qualify as a depository for Cuban funds any bank or financial institution will be required to furnish security in an amount equal to the maximum deposit which it will be allowed to have at any one time.

4. Not less than 50 per cent of this security shall be in bonds of the United States, taken at their market value, these bonds to be deposited with the United States Treasury Department, or with the treasurer of Cuba. The balance of the security will be in the form of a bond by some surety company or companies, and subject to the approval of the War Department.

5. The North American Trust Company, fiscal agents of the War Department in Cuba, will be given thirty days in which to qualify for continuing the business at the points they have offices now located. If they fail to so qualify, or do not qualify in sufficient amount to, in the judgment of the Department, meet the business requirements at any of these places, part or all of the business will be given to some other bank or financial institution, provided there be one desirous of qualifying to do the business, in which case it will make written application to the military governor, stating the amount for which it desires to qualify.

6. If any bank or financial institution desires to qualify as a depository and transact the business at any point where the North American Trust Company is not now operating, it will make application in writing to the military governor, stating the amount for which it wishes to qualify.

7. These depositories will be established as in the judgment of the Department the interest of the service requires. Should more than one depository be established in any city or municipality, the deposits and disbursements will be divided among them in proportion to the amount of security furnished by each.

8. If at any time the deposits in any depository exceed the security given by it, it shall be the duty of the treasurer of Cuba to promptly obtain sufficient additional security of the kind above required to cover the whole amount on deposit or reduce the deposits so that they shall fall within the limit of the security already given.

9. If at any time the monthly deposit of collections at any place is found to exceed the requirements for disbursements at that point, the treasurer of Cuba will, once in ten days, or oftener if in his judgment the interest of the service demand, reduce his balance with the depository or depositories at this point by withdrawing from the same all funds to his credit in excess of the current requirements.

10. Funds so withdrawn shall be kept by the treasurer in such place or places as are provided, and only used by him to meet the payments of warrants approved by the governor-general, or to increase the treasurer's balance with an authorized depository, so as to enable the treasurer to meet such payments at the desired points.

11. All depositories will receive deposits and make payments in accordance with the rules approved from time to time by the military governor; and for the faithful performance of these duties they shall be compensated at the rate of one-fourth of 1 per cent for all funds disbursed in Habana or New York City, and one-half of 1 per cent for disbursements at all other points, the same to be paid quarterly from the funds of the revenues of Cuba.

12. Depositories for Cuban funds shall be at all times open to a thorough inspection and examination by any person or persons authorized by the military governor to make the same. Such examination shall be made as often as the military governor may think for the interest of the service.

13. All persons, except officers of the United States Army, acting in the capacity of collectors, custodians, or disbursing officers of Cuban funds shall be required to furnish a bond for the security of the same, the amount of such bond to be fixed by the secretary of finance. When the bond is properly executed and approved by the secretary of finance it will be filed with the treasurer of Cuba.

As the North American Trust Company came to Cuba as the fiscal agents of the War Department in Cuba, and has, under the terms of their contract, afforded us valuable facilities at several points on the island, it is thought proper that this company be given the privilege accorded them by paragraph 5.

The compensation is fixed as above, as it is believed to be better to insist upon the form of security specified, and pay for the service, rather than accept a lower class of security and, perhaps, secure the service at a lower compensation.

I am satisfied that the class of service we require and the kind of security herein specified can not be obtained without compensation. The total disbursements of the island will approximate \$1,500,000 a month, of which probably \$1,000,000 will be disbursed in Habana and New York, in which case the total cost of disbursements would be about \$50,000 a year. But the service we will receive will save us the cost and risk incident to shipping large amounts of money throughout the island; be of invaluable assistance in educating the people in the way of modern business methods, and give the officers and government the great security afforded in making disbursements by checks; advantages which we could not secure for the same amount of money under any system we might establish and operate ourselves.

The object of paragraph 9 is to enable the treasurer to carry a portion of his balance in cash in his own possession instead of on deposit, but I am personally not in favor of its adoption; while in theory it seems practicable and very simple, in practice it entails great responsibility and considerable labor with additional cost, besides laying the treasurer, in its execution, liable to unjust criticism by the very parties whose demands the provision is intended to satisfy.

Paragraph 3 provides security for the maximum amount of deposits, and it is a poor system which accepts a class of security for \$1,000,000 which can not with confidence be extended to a larger amount.

Any modern system which might be adopted will certainly meet with more or less criticism from some suspicious and inexperienced, if not jealous, parties in Cuba, but I think the greatest service is done by building up a system that can not suffer from the severest criticism or comparison made by the practical business men of our own country to whom we are responsible for our administration of affairs in Cuba.

Very respectfully,

E. F. LADD, *Treasurer of Cuba.*

ADJUTANT-GENERAL, DIVISION OF CUBA,  
*Habana, Cuba.*

## EXHIBIT 19.

HEADQUARTERS DIVISION OF CUBA,  
OFFICE OF THE TREASURER OF CUBA,  
*Habana, Cuba, August 19, 1899.*

SIR: I have the honor to report that I have on deposit with the North American Trust Company about \$600,000 in Spanish and French gold, and large deposits coming in every day. This gold is taken by collectors at the value fixed by Circular No. 2, Division of Customs and Insular Affairs, Washington, D. C., or at the rate of exchange of about \$1.10; the rate of exchange is now \$1.10½, making the gold mentioned worth about \$4,500 less than the value at which it was taken. Moreover, the market value of Spanish and French gold being now less than established by the above-named circular, this gold will again be paid into the treasury, if sold on this market, and it can not with credit be paid out at any advance over its market value.

The business men of the island are very anxious to abolish the use of foreign money and do all business on the basis of United States currency. This can only be accomplished by getting rid of this foreign gold when it is depreciated as at present.

I therefore have the honor to recommend that authority be obtained for the shipment to New York mint of the foreign gold on hand and any that may accumulate, the same there to be converted into United States currency at its bullion value and returned to us. By this method we would probably obtain more than the present market value for the foreign gold; prevent its return to us—causing us further loss—and aid in the banishment of this ever-fluctuating medium. I also believe the withdrawal of the foreign gold will in time result in the banishment of Spanish silver by reducing the amount and thereby the profit of the exchange business.

The shipment of this coin can be made on the United States transports, with no expense except that of insurance. Upon instructions the North American Trust Company is prepared to attend to all details, the shipment to be made by them to their New York house, with whom the proceeds of the sale will be deposited.

Very respectfully,

E. F. LADD, *Treasurer of Cuba.*

ADJUTANT-GENERAL, DIVISION OF CUBA,  
*Habana, Cuba.*

[First indorsement.]

HEADQUARTERS DIVISION OF CUBA,  
*Habana, Cuba, August 22, 1899.*

Respectfully forwarded to the honorable the Assistant Secretary of War, recommending the foreign gold herein referred to by Major Ladd be disposed of in the manner stated by him, the order as to shipment by commercial lines be suspended, and the gold to be sent to the United States by transports.

I agree with Major Ladd as to the necessity of reducing the amount of such gold in Cuba and replacing it by United States currency. As matters now stand, the revenues of the island are being diminished by the payment of customs in this gold, which is now worth about \$4.78 instead of \$4.82.

JOHN R. BROOKE,  
*Major-General, Commanding.*

[Second indorsement.]

WAR DEPARTMENT,  
*Washington, D. C., September 2, 1899.*

Respectfully referred to the honorable the Secretary of the Treasury, with request for an expression of his views hereon. The return of this paper is desired.

G. D. MEIKLEJOHN,  
*Acting Secretary of War.*

[Third indorsement.]

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*September 6, 1899.*

Respectfully returned to the honorable the Secretary of War, with notations as follows: The value of the Alphonso, if full weight, is \$4.82 American gold at the United States Mint. The value of the Louis is \$3.858. This Department concurs in thinking it wise to make the disposition of foreign gold contemplated in the within communication.

L. J. GAGE, *Secretary.*

## REPORT OF MILITARY GOVERNOR OF CUBA.

[Fourth indorsement.]

WAR DEPARTMENT,  
Washington, D. C., September 9, 1899.

Respectfully returned to Maj. Gen. John R. Brooke, governor-general of Cuba, inviting attention to the preceding indorsement, which is approved.

ELIHU ROOT,  
Secretary of War.

[Fifth indorsement.]

HEADQUARTERS DIVISION OF CUBA,  
Habana, Cuba, September 16, 1899.

Respectfully referred to the treasurer of the island of Cuba for compliance.  
By command of Major-General Brooke.

W. V. RICHARDS,  
Adjutant-General.

## EXHIBIT 20.

HEADQUARTERS DIVISION OF CUBA,  
OFFICE OF THE TREASURER OF CUBA,  
Habana, Cuba, April 16, 1900.

SIR: I have the honor to report that this department is confronted with the following conditions:

By Circular No. 2, Division of Customs and Insular Affairs, series of 1899, the value at which Spanish and French gold shall be accepted in payment of customs is fixed as \$4.82 for the centen (25-peseta piece) and \$3.86 for the Louis (20-franc piece) which is a close approximation to a rate of exchange of \$1.10, being at the rates of \$1.0995 and \$1.0984, respectively.

During the last year this rate of exchange has varied from \$1.11 to as low as \$1.085, making the value of the centen in United States currency vary from \$4.774 to \$4.884, with a corresponding fluctuation in French gold. As is to be expected, when exchange is about \$1.10, part of the revenues are paid in Spanish and French gold, and as the rate gets higher our receipts of these coins is quite large.

Early last June it became apparent to me that some definite plan should be adopted regarding the disposition of these coins and I addressed the War Department on this subject, the letter with indorsements being as follows:

HEADQUARTERS DIVISION OF CUBA,  
OFFICE OF THE TREASURER OF CUBA,  
Habana, Cuba, April 19, 1899.

L. S. 607 "C."

SIR: I have the honor to report that I have on deposit with the North American Trust Company about \$600,000 in Spanish and French gold, and large deposits coming in every day. This gold is taken by collectors at the value fixed by Circular No. 2, Division of Customs and Insular Affairs, Washington, D. C., or at the rate of exchange of about \$1.10, the rate of exchange is now \$1.10½, making the gold mentioned worth about \$4,500 less than the value at which it was taken. Moreover, the market value of Spanish and French gold being now less than established by the above-named circular, this gold will again be paid into the Treasury, if sold on this market, and it can not with credit be paid out at any advance over its market value.

The business men of the island are very anxious to abolish the use of foreign money and do all business on the basis of United States currency. This can only be accomplished by getting rid of this foreign gold when it is depreciated as at present.

I therefore have the honor to recommend that authority be obtained for the shipment to New York mint of the foreign gold on hand and any that may accumulate, the same there to be converted into United States currency at its bullion value and returned to us. By this method we would probably obtain more than the present market value for the foreign gold; prevent its return to us—causing us further loss—and aid in the banishment of this ever-fluctuating medium. I also believe the withdrawal of the foreign gold will in time result in the banishment of Spanish silver by reducing the amount and thereby the profit of the exchange business.

The shipment of this coin can be made on the United States transports with no expense except that of insurance. Upon instructions the North American Trust Company is prepared to attend to all details, the shipment to be made by them to their New York house, with whom the proceeds of the sale will be deposited.

Very respectfully,

E. F. LADD, *Treasurer of Cuba.*

ADJUTANT-GENERAL, DIVISION OF CUBA,  
Habana, Cuba.

[First indorsement.]

HEADQUARTERS DIVISION OF CUBA,  
*Habana, August 22, 1899.*

Respectfully forwarded to the honorable the Assistant Secretary of War, recommending that the foreign gold herein referred to by Major Ladd be disposed of in the manner stated by him; the order as to shipment by commercial lines be suspended and the gold to be sent to the United States by transports.

I agree with Major Ladd as to the necessity of reducing the amount of such gold in Cuba and replacing it by United States currency. As matters now stand, the revenues of the island are being diminished by the payment of customs in this gold which is now worth about \$4.78 instead of \$4.82.

JOHN R. BROOKE,  
*Major-General, Commanding.*

[Second indorsement.]

WAR DEPARTMENT,  
*Washington, D. C., September 2, 1899.*

Respectfully referred to the honorable the Secretary of the Treasury, with request for an expression of his views hereon. The return of this paper is desired.

G. D. MEIKLEJOHN,  
*Acting Secretary of War.*

[Third indorsement.]

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*September 6, 1899.*

Respectfully returned to the honorable the Secretary of War with notation as follows: The value of the Alphonso, if full weight, is \$4.82 American gold at the United States mint. The value of the louis is \$3.858.

This Department concurs in thinking it wise to make the disposition of foreign gold contemplated in the within communication.

L. J. GAGE, *Secretary.*

[Fourth indorsement.]

WAR DEPARTMENT,  
*Washington, D. C., September 9, 1899.*

Respectfully returned to Maj. Gen. John R. Brooke, governor-general of Cuba, inviting attention to the preceding indorsement, which is approved.

ELIHU ROOT,  
*Secretary of War.*

[Fifth indorsement.]

HEADQUARTERS DIVISION OF CUBA,  
*Habana, September 15, 1899.*

Respectfully referred to the treasurer of the island of Cuba for compliance.  
By command of Major-General Brooke:

W. V. RICHARDS, *Adjutant-General.*

Last year exchange remained below \$1.10 until about July, when our receipts of this gold made it necessary to dispose of it, and between September 15 and December 31 I shipped to the United States assay office, New York, the following: 464,340 centenes, established value \$2,238,118.80; 393,841½ louisies, established value \$1,520,228.19. The result of the assay was as follows: 464,340 centenes netted us \$2,226,779.32 or \$4.795579 per centen; 393,841½ louisies netted us \$1,512,440.08 or \$3.8400225 per louis, entailing a loss of \$19,127.59.

My views remain as represented in the letter quoted above, and our action in recoining this foreign coin has evidently had its effect on the market; it has caused United States currency to circulate more generally, so that the banks have been unable to maintain exchange below \$1.10, thus confining the fluctuation of this money within a narrow range. The value of Spanish silver has remained comparatively steady, though gradually falling from 85 to 77 cents in United States currency.

While the course pursued has probably had much to do with limiting the range of exchange, it has kept that rate so high, and the consequent value of the foreign gold so low, taking United States currency as the unit, that the merchants find it to their advantage to use this gold for the payment of customs and about 60 per cent of the receipts at the Habana custom-house for the past month has been in these coins.

The important question seems to be, What shall we do with this gold? (1) We can continue to recoin it; (2) sell it on the market here or in New York; (3) or use it for disbursements at the established value. To carry out the first proposition, which has been the policy for the last year, will probably entail a loss of two or three thousand dollars a month, including the shrinkage of recoinage and the insurance; if we sell it here or in New York, our loss will probably be more, as we would be more or less at the mercy of the bankers; the gold would come into our hands again promptly and it would be possible for the bankers to so control the market as to keep exchange as high as \$1.11, at which point the gold can be recoined without loss. It must be borne in mind that the conditions here and in New York are quite different. Here the circulation is quite limited, and most of the money is held in private safes; that in banks can readily be manipulated by two or three banking houses.

If the last plan is adopted, the Government would often be meeting its obligations with depreciated money; disbursing officers would find great difficulty in making change, as the smallest gold coin in general use is the louis, \$3.86; the cost and risk of money shipments would be greatly increased, and unless all parties handling the money went to the great trouble of keeping two separate accounts, one in United States currency and one in foreign gold, they would surely be accused of paying in the money most advantageous to them, and even with separate accounts much gold would need be converted into Spanish silver or United States currency for change, which might cause some suspicion. At present all funds are converted into United States currency by the treasurer, simplifying accounts and precluding the possibility of any suspicion of manipulation either by the bank or by disbursing officers.

In my opinion the objections to either one of the three plans is sufficiently serious to warrant careful investigation with a view of developing some further plan or discovering the means of lessening the objections to those already suggested.

Regarding the third proposition above, it has been suggested that matters could be simplified here by a decree that all government obligations be met in United States currency or in foreign gold at a fixed rate, say \$1.10. It is true this would insure the State against loss and probably do much to maintain these values at this fixed rate, but it would remove none of the objections to this plan which are cited above.

The only objection to the first plan is the resulting loss; the same with slight modification is true of the second method, but a continuation of the first results in the advantages originally enumerated in my letter quoted above, and I believe is by far the best one to pursue provided the element of loss can be eliminated or materially reduced.

As shown by the above results of recoinage, it seems evident that the value placed on the Spanish and French gold by circular No. 2, Insular Affairs, series of 1899, is in excess of the bullion value of these coins, and I believe a reduction of 2 cents in the value of both the centen and louis would materially aid in solving the question. At that rate very little of this money would reach us, and our loss on recoinage what we might get would be small. I am aware that the value of these coins as at present established is the value fixed by the United States Treasury Department in appraising imported merchandise, and it may not be practicable to establish a different value here, or practicable for the Treasury Department to reduce the value of these coins in their computations, in which event the situation must be met by this department in some other way.

Whatever the political future of Cuba may be, her commercial relations with the United States will become closer and closer, and after a time I feel confident it will be difficult to keep sufficient money here for commercial purposes, unless the circulation of United States currency is encouraged. At best it will be many years before Cuba will be able to issue and maintain a currency of her own; in the meantime the advantages of the use of United States currency will appeal to the people and their education in this direction keep pace with their general advancement.

It is a wise provision which requires all island accounts to be stated in United States currency, and it should not be changed until it shall be found impracticable to meet the conditions in any other way. Hence, if it be found impracticable to establish a lower value for these coins, I would recommend a continuance of the present approved course of recoinage, unless the question of international courtesy is involved, believing the ultimate result will warrant the loss and expense.

Very respectfully,

E. F. LADD,  
*Treasurer of Cuba.*

ADJUTANT-GENERAL, U. S. A.,  
Washington, D. C.  
(Through Military Governor.)

## REPORT OF MILITARY GOVERNOR OF CUBA.

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## EXHIBIT 21.

[Haskins &amp; Sells, certified public accountants, 30 Broad street, New York.]

HABANA, Cuba, June 18, 1900.

SIR: In compliance with instructions of the military governor, we have made an examination and audit of the accounts of Eugene F. Ladd, major and quartermaster, United States Volunteers, as treasurer and disbursing officer of customs, from February 1, 1899, to June 30, 1899 (both dates inclusive), and as treasurer of the island of Cuba from July 1, 1899, to May 26, 1900 (both dates inclusive), and submit herewith in relation thereto four exhibits, as follows: Exhibit A, receipts and disbursements as treasurer and disbursing officer of customs; B, receipts and disbursements as treasurer of the island of Cuba and balance on hand May 26, 1900; C, securities on deposit for account of various insurance companies; D, securities on deposit for account of the North American Trust Company.

We have verified the cash and securities on hand by actual count and the balances on deposit in bank by proper certificates from the different depositories. We have traced all receipts back to original sources, and checked all expenditures shown by the treasurer's cash book.

We hereby certify that all receipts have been properly accounted for and that all disbursements have been made on properly approved warrants and vouchers, and that the balance on hand May 26, 1900, agreed with the auditor's records.

Respectfully submitted.

HASKINS & SELLS, *Certified Public Accountants.*

ADJUTANT-GENERAL, DIVISION OF CUBA, Habana, Cuba.

*Receipts and disbursements of Eugene F. Ladd, major and quartermaster, United States Volunteers, as treasurer of the island of Cuba, from July 1, 1899, to May 26, 1900 (both dates inclusive), and balance on hand on latter date.*

Receipts:		Disbursements:	
July, 1899 .....	\$2,135,539.68	July, 1899 .....	\$1,029,877.58
August, 1899 .....	1,557,970.26	August, 1899 .....	1,638,146.28
September, 1899 .....	1,489,516.31	September, 1899 .....	927,358.34
October, 1899 .....	1,423,650.77	October, 1899 .....	1,266,716.27
November, 1899 .....	1,375,610.76	November, 1899 .....	1,541,162.66
December, 1899 .....	1,733,221.36	December, 1899 .....	1,448,289.55
January, 1900 .....	1,679,904.43	January, 1900 .....	1,423,933.98
February, 1900 .....	1,321,883.82	February, 1900 .....	1,397,058.67
March, 1900 .....	1,678,669.34	March, 1900 .....	2,373,724.04
April, 1900 .....	1,483,751.37	April, 1900 .....	833,213.41
May, 1900 (to 26th) .....	1,804,106.19	May, 1900 .....	1,475,210.72
Total .....	17,183,824.29	Total .....	15,354,691.51

Balance, May 26, 1900:	
Cash .....	801,569.61
North American Trust Company, New York .....	840,094.27
Santiago .....	131,464.45
Cienfuegos .....	29,619.35
Matanzas .....	26,385.10
Total .....	1,829,132.78

The above balance includes the following amounts of foreign gold and silver at the prices fixed thereon by the President's order of December 28, 1899, viz:

Alfonsonos (25-peseta piece) .....	\$4.82
Louis (20-franc piece) .....	3.86
Spanish silver .....	per cent. 60
Cash:	
Foreign gold .....	\$312,810.40
Spanish silver .....	244.48
	\$214,054.68
North American Trust Company:	
Santiago—	
Foreign gold .....	84,117.62
Cienfuegos—	
Foreign gold .....	69,282.07
Matanzas—	
Foreign gold .....	\$46,494.49
Spanish silver .....	187.38
	46,681.87
Total:	
Gold .....	413,704.58
Silver .....	431.86
	414,136.44

Full records are kept by the treasurer of all foreign gold and silver remitted to him or to the North American Trust Company. The latter company repays in like coin all deposits with it.

*Securities on deposit May 26, 1900, with the treasurer of the island of Cuba, for account of various insurance companies, as per the records of the secretary of finance, under order No. 181, Headquarters Division of Cuba, date September 27, 1899.*

Achen and Munich Fire Insurance Company, of Aix-la-Chapelle, Germany: 750 city of Habana first-mortgage 6 per cent \$100 bonds; par value, \$75,000 Spanish gold.

Atlas Assurance Company, of London, England: 120 Cuban Central Railway, Limited, 4½ per cent debenture bonds, £100 each; 30 Western Railway of Habana, Limited, 6 per cent mortgage bonds, £100 each; par value, £75,000.

Commercial Union Assurance Company, Limited, of London, England: 1,000 city of Habana first-mortgage 6 per cent \$100 bonds; par value, \$100,000 Spanish gold; \$75,000 deposited for fire risks; \$25,000 deposited for marine risks.

Equitable Life Assurance Society of the United States: Three 4 per cent United States consols; 1 of \$10,000; 1 of \$10,000; 1 of \$5,000; total par value, \$25,000.

The Fidelity and Deposit Company of Maryland, United States: 250 city of Habana first-mortgage 6 per cent \$100 bonds; par value, \$25,000 Spanish gold.

Hamburg-Bremen Fire Insurance Company of Germany: 50 Cuban Central Railway, Limited, 4½ per cent debenture bonds, £100 each; 25 United States 4 per cent bonds (1895-1925), \$1,000 each; 250 city of Habana first-mortgage 6 per cent \$100 bonds, Spanish gold; par value, £5,000 and \$25,000 American money and \$25,000 Spanish gold.

Imperial Insurance Company, Limited, of London, England: 750 city of Habana first-mortgage 6 per cent \$100 bonds; par value, \$75,000 Spanish gold.

Law Union and Crown Insurance Company of London, England: 750 city of Habana first-mortgage 6 per cent \$100 bonds; par value, \$75,000 Spanish gold.

Liverpool, London and Globe Insurance Company of London, England: 750 city of Habana first-mortgage 6 per cent \$100 bonds; par value, \$75,000 Spanish gold.

London Assurance Corporation of London, England: Six 4 per cent United States consols (1877), \$10,000 each; 150 city of Habana first-mortgage 6 per cent \$100 bonds; par value, \$60,000 American money and \$15,000 Spanish gold.

London Guardian Fire and Life Insurance Company, Limited, of London, England: Four 4 per cent United States consols, 1 of \$50,000; 1 of \$10,000; 1 of \$10,000; 1 of \$5,000; total par value, \$75,000.

London and Lancashire Fire Insurance Company of London, England: 750 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$75,000 Spanish gold.

Manchester Assurance Company of Manchester, England: Seven 3 per cent United States bonds, registered, of \$10,000 each; 50 city of Habana, first-mortgage 6 per cent \$100 bonds, par value \$70,000 American money and \$5,000 Spanish gold.

Mannheimer Versicherungs Gesellschaft of Mannheim, Germany: 250 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$25,000 Spanish gold.

Mutual Life Insurance Company of New York: Three 4 per cent United States consols, 1 of \$10,000, 1 of \$10,000, 1 of \$5,000; total par value \$25,000.

New York Life Insurance Company of New York: 250 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$25,000 Spanish gold.

North British and Mercantile Insurance Company of London and Edinburgh: 167 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$16,700 Spanish gold; also first mortgage on No. 76 and 78 Cuba street, Habana, Cuba.

Northern Assurance Company of London, England: 275 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$27,500 Spanish gold; 1 certificate No. 2126 for £10,000; 5 per cent consolidated irredeemable debenture stock of United Railways of Habana and Regla Warehouses, Limited, par value £10,000.

Norwich Union Fire Insurance Society of Norwich, England: 750 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$75,000 Spanish gold.

Phoenix Assurance Company of London, England: 20 Western Railway of Habana, Limited, 6 per cent mortgage bonds, £100 each; 133 Cuban Central Railway, Limited, 4½ per cent debenture bonds, £100 each; total par value £15,300.

Preussische National Versicherungs Gesellschaft of Stettin, Germany: 250 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$25,000 Spanish gold.

Royal Insurance Company of Liverpool, England: 750 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$75,000 Spanish gold.

Royal Exchange Assurance Corporation of London, England: 750 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$75,000 Spanish gold.

Scottish Union and National Insurance Company of London and Edinburgh: 750 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$75,000 Spanish gold.

Sun Insurance Company of London, England: 750 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$75,000 Spanish gold.

Union Assurance Society of London, England: 75 United States 4 per cent bonds of \$1,000 each, par value \$75,000.

United States Lloyd of New York: 250 city of Habana first-mortgage 6 per cent \$100 bonds, par value \$25,000 Spanish gold.



## RECAPITULATION.

10,642 first-mortgage 6 per cent \$100 city of Habana bonds, with all coupons (from No. 45, due July 1, 1900, to and including No. 200, due April 1, 1939) belonging thereto.

123 United States bonds, par value \$355,000, \$255,000 registered and \$100,000 coupon bonds, all coupons attached.

303 Cuban Central Railway, Limited, 4½ per cent £100 debenture bonds, with all coupons (from No. 2, due August 1, 1944) belonging thereto.

50 Western Railway of Habana, Limited, 6 per cent £100 bonds, with all coupons (from No. 15, due September 1, 1900, to and including No. 75, due September 1, 1930) belonging thereto.

£10,000, 5 per cent consolidated irredeemable debenture stock of the United Railways of Habana and Regla Warehouses, Limited.

First mortgage on property at 76 and 78 Cuba street, Habana.

*Securities on deposit May 26, 1900, with the treasurer of the island of Cuba for account of the North American Trust Company, as per the records of the Adjutant-General, under Order No. 127, Headquarters Division of Cuba, dated March 26, 1900.*

7,500 city of Habana first-mortgage 6 per cent \$100 bonds, with all coupons (from No. 45, due July 1, 1900, to and including No. 200, due April 1, 1939) belonging thereto, par value \$750,000 Spanish gold.

## Statement of allotments.

## EXHIBIT No. 15.—JULY TO DECEMBER, 1899.

1899.	Barracks and quarters.	Sanitation.	Rural guard and administration.	Public works, ports and harbors.	Charities and hospitals.	Miscellaneous.
<b>MILITARY.</b>						
July.....	\$76,097.17	\$156,812.16	\$138,630.04	\$57,860.42	\$52,575.32	\$32,759.00
August.....	184,320.42	430,067.65	158,241.54	103,834.90	64,751.80	63,816.53
September.....	133,573.38	78,789.89	102,583.14	45,194.97	83,462.14	42,850.00
October.....	111,135.17	236,013.19	89,283.20	62,531.13	22,189.74	25,471.98
November.....	162,494.60	243,210.13	120,167.83	70,218.75	47,634.19	1,516.00
December.....	83,126.80	241,606.17	433,761.43	27,800.00	33,854.39	21,200.00
Total.....	750,747.54	1,386,519.19	1,042,657.18	367,440.17	304,367.58	187,613.51
1899.	Civil government.	Municipalities.	Aid to destitute.	Quarantine.	Customs service.	Total.
<b>MILITARY.</b>						
July.....	\$8,562.49	\$269,368.81	\$9,110.99	.....	\$175,035.21	\$976,811.61
August.....	17,262.49	16,104.41	94,262.47	\$28,658.00	66,294.14	1,227,634.35
September.....	12,365.00	8,653.03	23,851.59	13,200.00	91,503.93	636,027.07
October.....	13,105.33	16,464.98	7,060.00	12,750.00	69,196.25	665,190.97
November.....	19,250.98	28,500.00	1,650.00	12,500.00	83,171.82	790,204.30
December.....	5,090.00	32,906.50	1,445.78	47,500.00	64,041.98	992,333.05
Total.....	75,686.29	371,997.73	137,370.83	114,608.00	549,243.33	5,288,201.35
1899.	State and government.	Justice and public instruction.	Finance.	Agriculture, public works, etc.	Postal service.	Census.
<b>CIVIL.</b>						
July.....	\$37,181.06	\$112,973.74	\$29,012.79	\$40,514.91	\$51,000.00	.....
August.....	37,679.52	119,616.31	30,405.63	29,975.29	48,880.00	.....
September.....	56,567.58	151,919.24	28,478.12	42,238.73	57,067.20	\$209,820.00
October.....	64,410.42	133,227.42	19,296.12	36,921.69	76,418.87	.....
November.....	\$78,869.93	144,792.00	19,311.86	74,311.20	52,719.20	115,172.50
December.....	125,086.18	143,779.74	19,742.58	68,384.78	85,929.61	32,964.87
Total.....	699,794.69	806,308.45	146,247.10	292,346.60	372,014.88	357,977.37

*Statement of allotments—Continued.*

## EXHIBIT No. 15.—JULY TO DECEMBER, 1899—Continued.

1899.	Total.	Total civil.	Total military.	Grand total.
<b>CIVIL.</b>				
July.....	\$270,682.50	\$270,682.50	\$976,811.61	\$1,247,494.11
August.....	266,556.75	266,556.75	1,227,684.35	1,494,191.10
September.....	546,090.87	546,090.87	636,027.07	1,182,117.94
October.....	330,274.52	330,274.52	665,190.97	995,465.49
November.....	785,176.69	785,176.69	790,204.30	1,575,380.99
December.....	475,907.76	475,907.76	992,383.05	1,468,240.81
<b>Total.....</b>	<b>2,674,689.09</b>	<b>2,674,689.09</b>	<b>5,288,201.35</b>	<b>7,962,890.44</b>

## EXHIBIT No. 16.—JANUARY TO JUNE, 1900.

	January.	February.	March.
<b>State and government:</b>			
Central office.....	\$9,454.57	\$41,978.37	\$12,962.73
Provinces.....	23,426.79	16,608.54	18,140.72
Hospitals and charities.....	99,635.58	60,707.79	19,478.88
Jails.....	8,275.99	18,385.70	35,970.90
Public buildings.....	3,738.68	10,095.00	250.00
<b>Total.....</b>	<b>144,481.61</b>	<b>147,775.40</b>	<b>86,823.23</b>
<b>Justice:</b>			
Central office.....	3,144.25	4,272.99	.....
Supreme court.....	6,349.92	7,249.92	3,549.90
Courts of provinces.....	44,250.12	38,379.36	49,287.61
Public buildings.....	200.00	15,000.00	.....
<b>Total.....</b>	<b>53,944.29</b>	<b>64,902.27</b>	<b>52,887.51</b>
<b>Public instruction:</b>			
Central office.....	2,224.94	2,581.66	2,156.66
University and State schools.....	20,131.98	34,610.52	146,487.86
Public buildings.....	.....	.....	.....
<b>Total.....</b>	<b>22,356.92</b>	<b>37,192.18</b>	<b>148,644.52</b>
<b>Finance:</b>			
Central office.....	33,477.96	29,734.13	21,597.58
Provinces.....	11,917.62	10,366.12	14,537.09
Postal service.....	94,958.88	.....	49,011.95
Customs-service expense.....	70,426.94	95,081.37	97,463.33
Refundments.....	10,213.61	4,790.96	10,919.77
Money orders and registered mail.....	45.62	30,040.00	15,225.81
Quarantine.....	.....	40,000.00	.....
Public buildings.....	2,005.00	1,363.40	12,034.05
<b>Total.....</b>	<b>223,045.63</b>	<b>211,375.98</b>	<b>220,789.58</b>
<b>Agriculture, industry, and commerce:</b>			
Central office.....	5,825.72	4,247.65	4,196.65
Provinces.....	2,820.48	1,409.09	3,414.45
<b>Total.....</b>	<b>8,646.20</b>	<b>5,656.74</b>	<b>7,611.10</b>
<b>Public works:</b>			
Central office.....	7,021.30	6,721.90	11,024.51
Provinces.....	6,534.78	9,892.61	31,800.96
Public works.....	99,811.28	210,369.01	189,285.33
<b>Total.....</b>	<b>113,367.36</b>	<b>226,983.52</b>	<b>182,110.80</b>
<b>Municipalities:</b>			
Police.....	75,194.94	83,717.97	74,337.00
Instruction.....	82,810.49	237,399.43	181,079.08
Sanitation.....	306,544.90	388,297.50	440,868.54
Hospitals and charities.....	1,431.00	129,706.42	122,737.44
Miscellaneous.....	63,283.51	22,308.79	34,805.55
<b>Total.....</b>	<b>529,264.84</b>	<b>861,430.11</b>	<b>853,827.61</b>
<b>Military department:</b>			
Barracks and quarters.....	71,396.53	113,975.04	351,379.80
Administration and rural guard.....	143,492.68	158,832.07	139,905.49
Miscellaneous.....	.....	52,945.80	62,347.00
<b>Total.....</b>	<b>214,889.21</b>	<b>325,752.91</b>	<b>543,632.29</b>
<b>Grand total.....</b>	<b>1,309,946.06</b>	<b>1,881,069.11</b>	<b>2,096,326.59</b>

# REPORT OF MILITARY GOVERNOR OF CUBA.

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## Statement of allotments—Continued.

EXHIBIT No. 16—JANUARY TO JUNE, 1900—Continued.

	April.	May.	June.	Total.
<b>State and government:</b>				
Central office .....	\$31,062.00	\$30,967.00	\$566.66	\$127,011.33
Provinces .....	10,506.40	4,663.91	6,328.59	79,674.96
Hospitals and charities .....	70,492.79	21,405.80	27,966.18	299,587.02
Jails .....	56,081.44	18,085.62	7,444.84	144,244.49
Public buildings .....	8,239.52	6,000.00	5,450.00	33,773.20
<b>Total.....</b>	<b>176,382.15</b>	<b>81,122.33</b>	<b>47,756.27</b>	<b>684,290.99</b>
<b>Justice:</b>				
Central office .....	3,314.99	3,314.99	-----	14,047.22
Supreme court .....	5,708.26	5,524.99	-----	28,432.99
Courts of provinces .....	39,469.07	28,636.95	30,060.65	230,073.76
Public buildings .....	-----	-----	-----	15,200.00
<b>Total.....</b>	<b>48,492.32</b>	<b>37,476.93</b>	<b>30,060.65</b>	<b>287,753.97</b>
<b>Public instruction:</b>				
Central office .....	2,066.66	2,066.66	-----	11,096.58
University and State schools .....	36,831.07	30,341.52	13,696.93	282,099.88
Public buildings .....	-----	2,816.00	8.12	2,824.12
<b>Total.....</b>	<b>38,897.73</b>	<b>35,224.18</b>	<b>13,705.05</b>	<b>296,020.58</b>
<b>Finance:</b>				
Central office .....	19,431.53	6,575.00	44,539.04	155,355.19
Provinces .....	13,429.37	7,733.59	8,385.40	66,369.19
Postal service .....	47,490.11	8,920.12	37,855.82	238,236.88
Customs-service expense .....	68,756.72	20,752.53	75,909.47	428,390.36
Refundments .....	3,074.94	726.94	10,332.63	40,058.85
Money orders and registered mail .....	15,488.46	528.30	128.00	61,456.19
Quarantine .....	20,300.00	29,737.00	15,000.00	105,037.00
Public buildings .....	13,404.11	615.00	2,510.00	31,931.56
<b>Total.....</b>	<b>201,375.24</b>	<b>75,588.48</b>	<b>194,660.36</b>	<b>1,126,835.22</b>
<b>Agriculture, industry, and commerce:</b>				
Central office .....	4,546.65	4,191.65	-----	23,008.32
Provinces .....	3,011.84	2,083.19	1,282.14	14,021.19
<b>Total.....</b>	<b>7,558.49</b>	<b>6,274.84</b>	<b>1,282.14</b>	<b>37,029.51</b>
<b>Public works:</b>				
Central office .....	14,316.58	5,819.01	17,579.72	62,483.02
Provinces .....	11,139.78	6,192.96	88,364.13	153,925.22
Public works .....	121,598.16	42,791.80	97,073.09	710,928.67
<b>Total.....</b>	<b>147,054.52</b>	<b>54,803.77</b>	<b>203,016.94</b>	<b>927,336.91</b>
<b>Municipalities:</b>				
Police .....	63,302.00	35,297.00	51,803.59	383,652.50
Instruction .....	188,688.25	115,644.34	288,514.29	1,094,135.88
Sanitation .....	106,210.33	155,931.11	92,037.70	1,489,890.08
Hospitals and charities .....	67,663.20	70,214.77	40,595.22	432,348.06
Miscellaneous .....	168,597.85	743.66	16,529.00	306,149.70
<b>Total.....</b>	<b>594,461.63</b>	<b>377,830.88</b>	<b>489,479.80</b>	<b>3,706,294.87</b>
<b>Military department:</b>				
Barracks and quarters .....	52,811.28	29,702.88	43,493.52	662,759.05
Administration and rural guard .....	141,742.71	48,243.43	140,395.71	772,612.09
Miscellaneous .....	3,193.89	20.00	2,010.00	110,516.69
<b>Total.....</b>	<b>197,747.88</b>	<b>77,966.31</b>	<b>185,899.23</b>	<b>1,545,887.83</b>
<b>Grand total.....</b>	<b>1,411,969.96</b>	<b>746,287.72</b>	<b>1,165,850.44</b>	<b>8,611,449.88</b>



MAJ. E. F. LADD, TREASURER OF THE ISLAND OF CUBA.

REPORT  
OF  
E. F. LADD, MAJOR AND QUARTERMASTER, U. S. V., TREASURER  
OF THE ISLAND OF CUBA, FOR FIRST SIX MONTHS OF THE  
FISCAL YEAR 1901.

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HABANA, CUBA, *January 1, 1901.*

SIR: In compliance with the instructions of the military governor, please find below a report showing the operations of this office during the period from July 1, 1900, to December 31, 1900. During this period the work of the office has been divided under the following departments: Auditor for the fiscal year 1899; treasurer of Cuba; disbursing department; transportation department. Each department will be separately treated of in brief.

AUDITOR FOR THE FISCAL YEAR 1899.

The annual report of this department for the fiscal year 1900 showed the balances still due from disbursing officers to be \$1,971.88. Since then two of these outstanding accounts have been settled, and the balances due from the other two accounts have been certified to the new auditor, thus closing the work of this office. Reference is made to my annual report for the fiscal year 1900, showing the manner of balancing the records of the office.

During the period covered by the present report the office has been occupied compiling detailed statements of various kinds for the information of the United States Senate, called for by the resolution of that body of May 26, 1900. The expenses of the office during this period have been \$4,058.94, divided as follows:

Salaries.....	\$3,436.05
Stationery and printing.....	100.37
Rent.....	320.00
Furniture.....	80.60
Incidental expenses.....	121.92
Total.....	4,058.94

This closes the work of the office of the auditor of the island of Cuba, as limited by general orders, Headquarters Division of Cuba, March 14, 1899. During this period of confusion the army received for disbursements about \$5,000,000. The purchases covered every article of commerce, and under conditions never before encountered by agents of the United States Government. That these agents, officers of the United States Army, have been able to present their

accounts in such shape as to pass the scrutiny of rigid investigation and leave in no instance a breath of suspicion to mar the enviable name of the Army, should be a source of congratulation. The trying circumstances under which this work has been done are fully appreciated by this office, and it has been the source of great satisfaction that, as the representative of these officers, many of whom have left the service or gone to foreign parts, I have been able to lay their records before the War Department in such shape as to leave no inquiry of the Congressional committee unanswered.

## TREASURY DEPARTMENT. .

On June 30, 1900, this department had on hand a balance of.....	\$2, 702, 053. 75
(As shown under the proper fund accounts in Exhibit No. 1.)	
From July 1 to December 31, 1900, the cash receipts have been.....	9, 381, 961. 42
As shown by months and fiscal years under the proper fund accounts in Exhibits Nos. 2 and 2a, making a total of.....	12, 084, 015. 17
During the same period the payments were.....	10, 236, 562. 89
As shown by months, fiscal years, and under the proper fund accounts in Exhibits Nos. 3 and 3a, leaving a cash balance of.....	1, 847, 452. 28
(Shown under the proper funds in Exhibit No. 1.)	
During this period transfer warrants from one fund to another were issued as shown in Exhibit No. 4. Combining these exhibits, Nos. 3 and 4, shows the balances under the different funds to be, as found in Exhibit No. 1:	
Customs.....	\$4, 695, 248. 63
Internal revenue.....	4, 023, 091. 60
Postal.....	50, 152. 20
Miscellaneous.....	1, 234, 447. 45
Total.....	1, 847, 452. 28
Exhibit No. 11 to my annual report for the fiscal year 1900 shows the total cash receipts during the year to have been as follows.....	19, 276, 394. 07
Exhibit No. 2a above shows that from July 1 to December 31, 1900, the receipts pertaining to the fiscal year 1900 were.....	925, 388. 19
Making a total of.....	20, 201, 782. 26
(Credited to that fiscal year.)	
But to arrive at the true revenue we must deduct the funds shown in Exhibit No. 5 (deposits credited in the fiscal year 1900, but which properly belonged to the fiscal year 1899).....	\$1, 430, 580. 82
And Exhibit 6 (repayments, or redeposit of unexpended balances of appropriations received during this fiscal year, but which should not be included as revenues).....	606, 140. 33
	2, 036, 721. 15
Leaving for the correct revenue for the fiscal year 1900.....	18, 165, 061. 11
Exhibit No. 12 to my annual report for the fiscal year 1900 shows the total payments during the year to have been.....	16, 574, 340. 32
Exhibit No. 3a above shows the payments made from July 1 to December 31, 1900, which were on account of the fiscal year 1900, to be..	1, 238, 388. 35
Making the total allotments on account of the fiscal year 1900.....	17, 812, 728. 67
Exhibit No. 7 herewith shows that unexpended balances of these allotments have been repaid into the treasury, amounting to.....	1, 315, 824. 03
Leaving as the total expenditures or expenses of the fiscal year 1900..	16, 496, 904. 64
Showing a credit balance during that fiscal year of.....	1, 668, 156. 47
	18, 165, 061. 11

I deem it essential that the records be so kept as to show the actual revenues and expenses of annual periods, whether the same correspond with the calendar year or an annual period called the "fiscal year," but as general order from Headquarters Division of Cuba of March 14, 1899, defines the "fiscal year" as from July 1 to the following June 30, corresponding to the fiscal year in the United States, the accounts of this office are kept to conform to such fiscal-year period. The value of this method will become apparent when the question of tariff revision comes up, as the first point to be determined would naturally be the relation of the revenues under the present tariff to the expenses of the government. This could not be determined unless the records show not only what was actually paid out during a certain period, but also what unpaid obligations were contracted during the period and paid thereafter.

But to follow out such a system some definite time should be given for the settlement of all accounts incident to any yearly period. One year from the expiration of said yearly period would, I think, be ample for insular affairs, and at the close of this time the accounting departments should close the records of the annual period, all claims for that annual period then outstanding or thereafter made being referred to the auditor for settlement through the medium of a settlement warrant.

But under the present system as practiced by the auditor's office, whereby allotments are made and accounts kept and rendered without regard to fiscal or calendar years, it is impossible to arrive at the true net legitimate expenses of the insular government for any stated period. Hence the results as determined by the above calculation regarding the expenses of fiscal years are only approximate, but as accurate as it is possible for this department to arrive at without the cooperation of the auditing department.

Exhibit No. 8 shows the allotments paid during the six months ending December 31, 1900, same being given by months and under the proper appropriations, being the same total as shown on Exhibits Nos. 3 and 3a, \$10,236,562.89.

For the purpose of making comparison of revenues and expenditures during the calendar year 1900:

Exhibit No. 9 herewith shows the total revenues to have been... \$17,405,393.11

Exhibit No. 10 shows the net allotments under all headings or appropriations to have been..... 17,797,602.86

After giving credit for all repayments or deposits of unexpended balances under each heading, showing the allotments to have exceeded the revenues by..... 392,209.75

Exhibit No. 10 shows the total allotments, whether for expenses incurred prior to January 1, 1900, or thereafter. The records of this office are so kept as to separate revenues and expenses of fiscal-year periods, as far as possible with the information obtainable, but it is absolutely impossible to make anything more than a very rough approximation in attempting to compare the revenues and expenses of any other period.

Exhibit No. 11 shows the revenues by months and funds for the six months ending December 31, 1900, as reported by collectors.

Exhibit No. 12 shows under the proper appropriations the monthly payments made during the six months ending December 31, 1900, but which were on account of the fiscal year ending June 30, 1900, being the same total as shown in the first half of Exhibit No. 3a, \$1,238,388.35.

Exhibit No. 12a shows, under the proper appropriations, the monthly payments made during the six months ending December 31, 1900, which were on account of the fiscal year ending June 30, 1901, being the same total as shown in the last half of Exhibit No. 3a, \$8,998,174.54.

The work of the office has been greatly increased by throwing upon it the work of the former department of finance of the department of posts; so that now all postmasters buy their supplies through this office, and make all remittances direct to the treasurer. Officials using penalty envelopes are also required to obtain the same through this office.

The expenses of this office during the six months have been as follows:

Salaries.....	\$12,572.51
Rent, gas, ice, etc .....	940.39
Stationery and printing <sup>a</sup> .....	2,113.84
Office furniture.....	291.05
Cab hire.....	139.35

#### DISBURSING DEPARTMENT.

The disbursements of this department during the six months have been \$579,219.20.

The accounts of the disbursing clerk were inspected by the inspector-general's department to include November 24, 1900, and found correct.

The expenses of the department during this period were as follows:

Salaries.....	\$3,011.00
Rent, gas, ice, etc .....	964.73
Stationery and printing.....	73.11
Office furniture.....	8.00
Cab hire.....	15.90
Repair of counter.....	1.30

#### TRANSPORTATION DEPARTMENT.

During this period of six months this department has audited and settled 5,839 claims for transportation services, and has about 10,000 others under adjustment.

The expenses of the department have been:

Salaries.....	\$1,390.38
Rent, ice, gas, etc .....	343.81
Stationery and printing <sup>b</sup> .....	407.31
Office furniture.....	57.70
Cab hire.....	4.54
Repairs to counters.....	41.66

#### CURRENCY.

As anticipated in my annual report for the fiscal year ending June 30, 1900, the demand for Spanish gold for the movement of the sugar crop has already brought exchange to 109, putting this gold at practically 1 per cent premium over the value given it by executive orders. When, about December 1, 1900, exchange dropped to 109½, indicating a scarcity of this gold, it was thought advisable to put into circulation the gold held in the Treasury, in order to, for a time, give relief to

<sup>a</sup>The chief item of this expense has been the cost of official check books for use of disbursing officers.

<sup>b</sup>The chief item of this expense has been the cost of books of transportation requests.



the situation. So, under the approval of the military governor, subscriptions for \$750,000 of this gold were invited at the current rate of 109½, payment for the same to be made in United States currency. In response, subscriptions for over \$2,000,000 were received. These were reduced pro rata, and only the \$750,000 sold. This action met with the approval of commercial interests and steadied the money market for a time. But due to the present high price of sugar, the crop is being marketed as rapidly as possible, and the consequent demand for gold to meet the New York exchange is very heavy. I believe much good could be done by changing the currency of the island, and again suggest the plan outlined in my annual report for the fiscal year ending June 30, 1900. The recent unsettled conditions of the Madrid money market, which controls the value of Spanish silver, has complicated things not a little, and worked to the detriment of commercial interests outside of a small circle of bankers.

Under General Order 127, Headquarters Division of Cuba, series of 1900, the disbursement of insular funds has been done through qualified depositories. The service of these institutions has been highly satisfactory, the agents of the Government being relieved from much responsibility and greater security being furnished the Government. But these institutions have performed a still greater service by giving this department the facilities of extending the use of checks, thereby acquainting the people with this method of business, by which commercial transactions are facilitated and the circulating medium augmented. These checks reach every municipality in the island and circulate everywhere without discount or prejudice. The benefits of our arrangements with these depositories are undoubtedly mutual, but are curtailed by our withholding from circulation a large sum of money badly needed to carry on the business of the country. The treasurer is required to carry in his vault a cash balance usually approximating \$2,000,000. This amount taken from circulation has undoubtedly had its influence, and recently it has been impossible to secure money on fine collateral for 10 per cent.

The form of security required under General Order 127 referred to above would seem ample to warrant the government in placing with these authorized depositories all, or a large percentage, of the insular funds now held in idleness; but in justice to all parties I would recommend that the total amount of security required from these various depositories be fixed to correspond as nearly as practicable with the total amount of insular funds, both appropriated and unappropriated, and that the treasurer be required to withdraw or increase the deposits in these institutions so as to, as far as practicable, keep the deposits up to, but not above, the amount of security furnished by each depository. It is only by such an arrangement that the public can be benefited by a maximum circulation without requiring the depositories to pay for security at times greatly in excess of the funds on deposit with them. Judging from the experience of the last two years, the state of the insular treasury would justify the opinion that all interests could best be subserved by fixing the total of such security at three or three and a half million dollars. If the present form of security is not deemed sufficient, other security to warrant such an arrangement should be demanded from the depositories.

From the organization of this department, July 1, 1900, it has been my aim to prepare it for delivery to the Cuban government. The very

first step was my recommendation to the military governor that the office of assistant treasurer be created, and filled by a Cuban, who should be qualified and fitted by experience in the department to continue the work under the Cuban government. For several months the entire work of the department has been carried on under the direction of the assistant treasurer, with a mere supervision on my part, until I feel satisfied the work would run smoothly under his sole management as long as the present system is continued. The system, while entirely new and foreign to the original ideas prevailing here, has worked so smoothly that I believe its merits are recognized, and that it will be continued when the United States relinquishes control. The scores of Cuban officials doing business under it have become so familiar with its workings that a question seldom arises, and in its establishment this office has appreciated the hearty support and cooperation of every officer of the United States Army or civil government with whom it has had business relations. There is no record of a single protest or objection, however slight, against the methods adopted in establishing and carrying out this work. This has made the work exceedingly agreeable.

In closing this report, I can not refrain from calling attention to the faithful and efficient services of the employees of this department. The last six months has been a very trying period in Habana, on account of the prevalence of the yellow fever. The regular employees of this office have been particularly unfortunate, all except two of them having had the disease, but fortunately there were no fatalities among them. During the prevalence of the fever much additional work fell upon these men, but every man was equal to the emergency. Not one ever expressed a desire to leave the service when the apparent dangers of the situation far exceeded those of the battlefield.

Very respectfully,

E. F. LADD,

*Major and Quartermaster, U. S. V.,  
Treasurer of Cuba.*

ADJUTANT-GENERAL, DEPARTMENT OF CUBA,  
*Habana, Cuba.*

EXHIBIT 1.—Balance at the close of business December 31, 1900.

	Customs.	Postal.	Internal revenue.	Miscellaneous.	Total.
Balance, close of business June 30, 1900 .....	\$1,991,745.23	\$88,179.61	\$181,496.92	\$440,632.99	\$2,702,053.75
Receipts from July 1, 1900, to Dec. 31, 1900 .....	8,035,685.98	185,524.19	332,726.61	828,024.64	9,381,961.42
Total .....	10,027,431.21	273,703.80	514,222.53	1,268,657.63	12,084,015.17
Payments from July 1, 1900, to Dec. 31, 1900 .....	5,332,245.58	332,856.00	4,587,314.13	34,147.18	10,236,562.89
Balance .....	4,695,185.63	59,152.20	4,023,091.66	1,234,510.45	1,847,452.28
Transfer warrants executed .....	63.00	.....	.....	63.00	.....
Correct balance under different funds Dec. 31, 1900.	4,695,248.63	59,152.20	4,023,091.66	1,234,447.45	1,847,452.28

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## EXHIBIT 2.—Cash receipts from July 1, 1900, to December 31, 1900.

Total by months.	July.	August.	September.
<b>Fiscal year 1899:</b>			
Customs .....			
Postal .....			
Internal revenue .....			
Miscellaneous .....			
Repayments .....	\$1,515.72		\$367.46
Total .....	1,515.72		367.46
<b>Fiscal year 1900:</b>			
Customs .....	149,674.11	\$4,947.64	
Postal .....	16,474.40	1,557.10	157.50
Internal revenue .....	12,158.82	1,034.16	12.15
Miscellaneous .....	22,507.34		
Repayments .....	642,190.57	33,476.97	7,968.95
Total .....	842,995.25	41,025.87	8,138.60
<b>Fiscal year 1901:</b>			
Customs .....	1,093,139.54	1,344,271.19	1,155,283.20
Postal .....	21,355.43	29,769.55	23,926.80
Internal revenue .....	49,957.25	69,526.83	45,100.56
Miscellaneous .....	10,072.48	9,543.04	15,546.68
Repayments .....		565.02	1,962.06
Total .....	1,174,524.70	1,453,675.63	1,241,819.30
Grand total .....	2,019,035.67	1,494,701.50	1,250,325.36

  

Total by months.	October.	November.	December.	Total.
<b>Fiscal year 1899:</b>				
Customs .....				
Postal .....				
Internal revenue .....				
Miscellaneous .....				
Repayments .....	\$7.25			\$1,890.43
Total .....	7.25			1,890.43
<b>Fiscal year 1900:</b>				
Customs .....	170.10	\$3.05	\$188.80	154,993.70
Postal .....	6,809.32			24,998.32
Internal revenue .....				13,205.13
Miscellaneous .....				22,507.34
Repayments .....	2,392.56	115.10	23,549.54	709,683.70
Total .....	9,371.98	118.15	23,738.34	925,388.19
<b>Fiscal year 1901:</b>				
Customs .....	1,380,548.82	1,358,267.87	1,549,186.66	7,880,692.28
Postal .....	27,630.13	28,029.22	29,814.74	160,525.87
Internal revenue .....	41,407.40	42,320.45	71,208.99	319,521.48
Miscellaneous .....	9,810.59	10,187.88	13,209.11	68,369.78
Repayments .....	10,148.50	5,327.18	7,570.63	25,573.39
Total .....	1,469,540.44	1,444,132.60	1,670,990.13	8,454,682.80
Grand total .....	1,478,919.67	1,444,250.75	1,694,728.47	9,381,961.42

## EXHIBIT 2A.—Cash receipts from July 1, 1900, to December 31, 1901.

Total under different funds.	Customs.	Postal.	Internal revenue.	Miscellaneous.	Repayments.	Total.
<b>Fiscal year 1899:</b>						
July .....					\$1,515.72	\$1,515.72
August .....						
September .....					367.46	367.46
October .....					7.25	7.25
November .....						
December .....						
Total .....					1,890.43	1,890.43

## EXHIBIT 2A.—Cash receipts from July 1, 1900, to December 31, 1901—Continued.

Total under different funds.	Customs.	Postal.	Internal revenue.	Miscellaneous.	Repayments.	Total.
<b>Fiscal year 1900:</b>						
July.....	\$149,674.11	\$16,474.40	\$12,158.82	\$22,507.34	\$642,180.58	\$842,995.25
August.....	4,967.64	1,557.10	1,034.16	.....	33,476.97	41,025.87
September.....	.....	157.50	12.15	.....	7,968.96	8,138.60
October.....	170.10	6,809.32	.....	.....	2,392.56	9,371.98
November.....	3.06	.....	.....	.....	115.10	118.15
December.....	188.80	.....	.....	.....	23,549.54	23,738.34
<b>Total.....</b>	<b>154,993.70</b>	<b>24,998.32</b>	<b>13,205.13</b>	<b>22,507.34</b>	<b>709,683.70</b>	<b>925,388.19</b>
<b>Fiscal year 1901:</b>						
July.....	1,093,139.54	21,355.43	49,957.25	10,072.48	.....	1,174,524.70
August.....	1,344,271.19	29,789.55	69,526.83	9,543.04	565.02	1,453,675.63
September.....	1,155,283.20	23,926.80	45,100.56	15,546.68	1,962.06	1,241,819.30
October.....	1,380,543.82	27,630.13	41,407.40	9,810.59	10,148.50	1,469,540.44
November.....	1,356,267.87	28,029.22	42,320.45	10,187.88	5,327.18	1,444,132.60
December.....	1,549,186.66	29,814.74	71,206.99	13,209.11	7,570.63	1,670,990.13
<b>Total.....</b>	<b>7,880,692.28</b>	<b>160,525.87</b>	<b>319,521.48</b>	<b>68,369.78</b>	<b>25,573.39</b>	<b>8,454,682.80</b>
<b>Grand total.....</b>	<b>8,035,685.98</b>	<b>185,524.19</b>	<b>332,726.61</b>	<b>90,877.12</b>	<b>737,147.52</b>	<b>9,381,961.42</b>

## EXHIBIT 3.—Payments from July 1, 1900, to December 31, 1900.

Total by months.	July.	August.	September.	October.
<b>Fiscal year 1900:</b>				
Customs.....	\$490,508.01	\$157,034.01	\$28,148.43	.....
Postal.....	71,807.00	.....	.....	.....
Internal revenue.....	415,272.27	61,177.42	12,350.16	.....
Miscellaneous.....	.....	1,725.77	.....	.....
<b>Total.....</b>	<b>977,587.28</b>	<b>219,937.20</b>	<b>40,498.59</b>	<b>.....</b>
<b>Fiscal year 1901:</b>				
Customs.....	656,291.51	699,864.21	948,544.02	\$787,309.65
Postal.....	39,637.12	46,292.50	55,879.36	39,830.10
Internal revenue.....	188,093.02	674,169.65	942,734.10	781,773.08
Miscellaneous.....	13,399.90	5,688.64	272.91	9,099.53
<b>Total.....</b>	<b>897,421.55</b>	<b>1,426,015.00</b>	<b>1,947,430.39</b>	<b>1,618,012.36</b>
<b>Grand total.....</b>	<b>1,875,008.83</b>	<b>1,645,952.20</b>	<b>1,987,928.98</b>	<b>1,618,012.36</b>

  

Total by months.	November.	December.	Total.
<b>Fiscal year 1900:</b>			
Customs.....	\$365.28	.....	\$676,055.73
Postal.....	.....	.....	71,807.00
Internal revenue.....	.....	.....	488,799.85
Miscellaneous.....	.....	.....	1,725.77
<b>Total.....</b>	<b>365.28</b>	<b>.....</b>	<b>1,238,388.35</b>
<b>Fiscal year 1901:</b>			
Customs.....	650,730.15	\$913,450.31	4,656,189.85
Postal.....	39,268.99	40,140.93	261,049.00
Internal revenue.....	172,055.91	1,289,688.52	4,048,514.28
Miscellaneous.....	.....	3,960.43	32,421.41
<b>Total.....</b>	<b>862,055.05</b>	<b>2,247,240.19</b>	<b>8,998,174.54</b>
<b>Grand total.....</b>	<b>862,420.33</b>	<b>2,247,240.19</b>	<b>10,236,562.89</b>

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## EXHIBIT 3A.—Payments from July 1, 1900, to December 31, 1900.

Total under different funds.	Customs.	Postal.	Internal revenue.	Miscellaneous.	Total.
<b>Fiscal year 1900:</b>					
July .....	\$409,508.01	\$71,807.00	\$415,272.27		\$977,587.28
August .....	157,084.01		61,177.42	\$1,725.77	219,987.20
September .....	28,148.43		12,350.16		40,498.59
October .....					
November .....	365.28				365.28
December .....					
<b>Total .....</b>	<b>676,055.73</b>	<b>71,807.00</b>	<b>488,799.85</b>	<b>1,725.77</b>	<b>1,238,388.35</b>
<b>Fiscal year 1901:</b>					
July .....	656,291.51	39,637.12	188,093.02	13,399.90	897,421.55
August .....	699,864.21	46,292.50	674,169.65	5,688.64	1,426,015.00
September .....	948,544.02	55,879.36	942,734.10	272.91	1,947,430.39
October .....	987,309.65	39,830.10	781,773.08	9,099.53	1,618,012.36
November .....	650,730.15	39,268.99	172,055.91		862,055.05
December .....	913,450.31	40,140.93	1,289,688.52	3,960.43	2,247,240.19
<b>Total .....</b>	<b>4,656,189.85</b>	<b>261,049.00</b>	<b>4,048,514.28</b>	<b>32,421.41</b>	<b>8,998,174.54</b>
<b>Grand total .....</b>	<b>5,332,245.58</b>	<b>332,856.00</b>	<b>4,537,314.13</b>	<b>34,147.18</b>	<b>10,236,562.89</b>

## EXHIBIT 4.—Abstract of transfer warrants executed from July 1, 1900, to December 31, 1900.

Warrant.		Dr.		Cr.	
No.	Date.	Customs.	Miscellaneous.	Customs.	Miscellaneous.
30	December 21 .....	\$5.00			\$5.00
32	December 21 .....		\$68.00	\$68.00	
	<b>Total .....</b>	<b>5.00</b>	<b>68.00</b>	<b>68.00</b>	<b>5.00</b>

NOTE.—Total on debit side carried to Exhibit 1 with the — sign.

## EXHIBIT 5.—Funds deposited after July 1, 1899, which were on account of the fiscal year 1899, showing what funds received the credit.

Receipts.		From whom received.	Customs.	Internal revenue.	Miscellaneous.
No.	Date.				
1	July 1	Maj. E. F. Ladd .....	\$100,000.00		
2	1	do .....	100,000.00		
3	1	do .....	100,000.00		
4	1	do .....	100,000.00		
5	1	do .....	100,000.00		
6	1	do .....	100,000.00		
7	1	Capt. W. H. Hay .....	76,499.85		
20	11	Lieut. F. A. Wilcox .....			\$9,894.52
21	12	Maj. S. D. Sturgis .....			119.50
24	12	Ricardo Martinez .....		\$50.00	
28	14	Capt. E. B. Ives .....			182.33
34	15	Ricardo Martinez .....		15,123.37	
39	17	Maj. E. F. Ladd .....	100,000.00		
41	17	Lieut. J. W. Smith .....	4,300.14		
42	17	Capt. E. A. Ellis .....	5,790.07		
45	17	Walter F. Smith .....			14,323.27
47	17	Maj. J. G. Davis .....			1,953.58
48	17	Lieut. P. D. Lochridge .....			9,434.85
49	18	Lieut. F. A. Wilcox .....			524.24
51	18	Capt. G. S. Cartwright .....			421.64
53	18	Capt. A. Pickering .....			6.33
55	20	Ricardo Martinez .....		2,103.00	
57	20	Lieut. F. E. Bamford .....			837.06
58	20	Lieut. F. E. Lacey .....			17,175.76
61	21	Capt. W. Y. Stamper .....	167,304.39		
64	21	Capt. Elias Chandler .....	40,065.95		
65	21	J. A. Pedraza .....		2,191.04	
66	22	Lieut. W. E. Welsh .....			1,055.92

EXHIBIT 5.—Funds deposited after July 1, 1889, which were on account of the fiscal year 1889, showing what funds received the credit—Continued.

Receipts.		From whom received.	Customs.	Internal revenue.	Miscellaneous.
No.	Date.				
70	July 24	Capt. C. J. Symmonds .....			\$908.03
71	24	Ricardo Martinez .....		\$9,258.25	
76	24	Emilio Bacardi .....		3,845.73	
79	25	Lieut. John Conklin .....	\$6,542.70		
80	25	Lieut. L. S. Upton .....	2,235.73		
82	25	Capt. C. A. Williams .....	13,839.98		
83	25	Lieut. M. B. Stokes .....	69,839.60		
86	26	Maj. W. H. Miller .....			6,116.02
88	26	Capt. F. G. Irwin .....	10,039.73		
89	27	Fernando Calvo .....			447.62
92	28	M. S. Trelles .....		6,109.43	
94	28	Col. G. M. Randall .....			145.00
101	31	Rafael Montalvo .....			1,168.30
106	31	R. M. Canas .....	22.28		
108	31	Ricardo Martinez .....		200.00	
109	Aug. 2	Lieut. F. A. Wilcox .....			.20
111	2	Maj. J. F. Stretch .....			16,793.50
112	2	Capt. C. J. Stevens .....			360.54
133	9	Capt. W. H. Hay .....	125.52		
136	11	Lieut. H. W. Stamford .....			3,120.87
138	11	A. G. Osuna .....			5,047.89
142	12	Rafael Montalvo .....			4.18
148	12	Capt. M. R. Peterson .....			3,486.27
168	18	Capt. W. Y. Stamper .....	7.00		
173	18	Capt. J. F. R. Landis .....	57,179.55		
183	21	Lieut. J. W. Smith .....	1,699.20		
184	21	Lieut. H. C. Schumm .....	6,034.55		
192	22	Lieut. F. O. Vincent .....			35.89
193	23	Capt. T. F. Davis .....	5,522.53		
197	24	Maj. J. L. Wilson .....			743.15
198	24	Lieut. Col. H. D. Money .....			5.50
216	28	Capt. F. J. Kernan .....			56.73
224	30	Capt. Elias Chandler .....	6.27		
230	Sept. 4	M. M. Repiso .....		48.23	
235	4	Capt. W. H. Chatfield .....			1.34
241	4	Lieut. L. S. Upton .....	191.02		
243	6	Col. E. Moale .....			3.66
249	6	Maj. W. H. Miller .....			33.24
251	6	Lieut. F. E. Bamford .....			1,000.00
254	8	Capt. Samuel Reber .....			1.00
261	9	Capt. J. H. Gardner .....			1.20
288	16	Capt. E. B. Ives .....			.96
296	19	Lieut. A. G. Paxton .....			75.47
305	19	Lieut. M. B. Stokes .....	18.68		
312	20	Capt. A. Pickering .....			.83
320	23	Maj. W. M. Black .....			.84
321	22	....do .....			3.00
326	26	Lieut. Jas. R. Church .....			17.89
333	26	Lieut. F. E. Lyman .....			12.50
337	27	Lieut. S. Burkhardt .....			1,058.22
344	28	Lieut. H. M. Powell .....			320.01
348	29	Felipe V. de Oca .....			586.93
365	Oct. 4	Federico Alvarez .....			34.51
370	5	Jose G. de Peralta .....			667.75
402	13	Lieut. A. E. Williams .....			5,180.55
417	16	Capt. C. A. Williams .....	400.00		
450	25	Jose Castillo .....			8.51
456	27	Thos. A. Etchanty .....			12.11
456	27	Leopoldo Dulzaides .....			15.00
479	Nov. 3	J. A. Pedraza .....			1,235.57
488	6	Ricardo Paz .....			2,380.21
499	8	A. G. Osuna .....			.84
523	10	Lieut.-Col. C. F. Humphrey .....			20,525.80
552	16	A. Villiers .....			336.44
604	29	Maj. W. M. Black .....			.06
645	Dec. 7	M. S. Trelles .....			328.75
666	9	Maj. J. F. Stretch .....			2,031.21
670	11	Lieut. Jas. R. Church .....			20.00
671	11	....do .....			31.98
687	13	Lieut. Victor Shepherd .....			5.33
690	13	Porfirio Valiente .....			13.17
704	15	Ricardo Martinez .....			13,279.86
723	18	Capt. S. V. Ham .....			.02
756	23	Ricardo Martinez .....			60,326.92
758	23	J. Bolaños .....			31.77
817	Jan. 4	Jose Castillo .....			.04
822	5	Maj. N. H. Creager .....			50.04
858	10	Maj. W. M. Black .....			5.00

EXHIBIT 5.—*Funds deposited after July 1, 1899, which were on account of the fiscal year 1899, showing what funds received the credit—Continued.*

Receipts.		From whom received.	Customs.	Internal revenue.	Miscellaneous.
No.	Date.				
860	Jan. 10	Maj. J. G. Davis .....			\$7,280.48
950	22	Clemente Dantin .....			369.00
951	22	Jose Rodriguez .....			517.93
969	25	Clemente Dantin .....			10.02
1046	Feb. 6	Jose Silverstein .....			5.66
1058	7	Francisco Collado .....			38.00
1065	8	Capt. C. A. Williams .....	\$181.95		
1072	9	Jose Domínez .....			54.99
1073	9	E. Quintana .....			3.74
1079	9	Jose A. Sanchez .....			.07
1126	16	Ricardo Martinez .....		\$146.74	
1151	19	Miguel Llaneras .....			250.25
1170	21	Ricardo Martinez .....		42.24	
1312	Mar. 17	Brig.-Gen. A. R. Chaffee .....			408.12
1315	17	Manuel Paisat .....			93.38
1379	24	Claudio Fuentes .....			54.98
1460	Apr. 4	R. Perez .....			15.00
1510	10	Lieut. J. B. McLaughlin .....			150.00
1518	11	Capt. F. G. Irwin .....	11.50		
1571	19	Maj. E. F. Ladd .....			2,246.39
1601	23	.....do.....			90.90
1632	27	Lieut. Wm. Mitchell .....			.82
1698	May 4	Brig.-Gen. Leonard Wood .....			1.64
1708	5	Maj. E. F. Ladd .....			99.38
1727	7	Amador de Rojas .....			192.06
1746	9	Maj. E. F. Ladd .....			843.58
1747	9	Leopoldo Ramos .....			1,428.09
1765	11	R. Torriente .....			24.25
1817	17	Lieut. P. D. Lochridge .....			40.34
1872	22	Capt. H. S. Slocum .....			1,072.81
1899	26	Maj. E. F. Ladd .....			150.00
1925	29	Brig.-Gen. Leonard Wood .....			195.00
1926	29	.....do.....			1,311.78
1936	31	.....do.....			1.12
1952	31	Capt. E. B. Ives .....			2,653.15
		Total .....	1,167,857.69	39,118.03	223,605.10

EXHIBIT 6.—*Repayments for the fiscal year 1900, received during the fiscal year 1900.*

<b>State and government:</b>		<b>Justice:</b>	
Central office .....	\$99,069.12	Courts of provinces .....	422.66
Hospitals and charities .....	22,564.72	<b>Agriculture, commerce, and industries:</b>	
Jails .....	42,349.33	Provinces .....	758.15
Public buildings .....	2,580.24	<b>Municipalities:</b>	
Total .....	166,563.41	Police .....	612.69
<b>Finance:</b>		Instruction .....	26,951.72
Postal service .....	48,670.63	Sanitation .....	43,891.67
Customs service expense .....	20,472.17	Hospitals and charities .....	50,909.44
Public works .....	4,000.00	Miscellaneous .....	68,219.99
Total .....	73,142.80	Total .....	190,585.51
<b>Public works:</b>		<b>Military department:</b>	
Provinces .....	66,819.51	Barracks and quarters .....	24,065.92
Public works .....	60,931.56	Administration and rural guard ..	22,819.19
Total .....	127,751.07	Miscellaneous .....	31.62
		Total .....	46,916.73
		Grand total .....	606,140.33

## REPORT OF MILITARY GOVERNOR OF CUBA.

EXHIBIT 6a.—Repayments for the fiscal year 1900, received during the fiscal year 1901.

Fiscal year 1900.	July.	August.	September.	October.
<b>State and government:</b>				
Central office .....	\$7,269.09			
Provinces .....	18,817.20	\$5,360.96		
Hospitals and charities .....	5,275.40	6.49	\$23.00	\$0.68
Jails .....	15,866.01		184.64	.18
Public buildings .....	40,854.57			
Total .....	87,582.27	5,367.45	157.64	.86
<b>Justice:</b>				
Central office .....	4,792.10			
Supreme court .....	.77			
Courts of provinces .....	10,425.37	129.42		
Total .....	15,218.24	129.42		
<b>Public instruction:</b>				
Central office .....	5,173.65			
University and State schools .....	11,446.66	1,143.20		634.40
Public buildings .....	74.47			
Total .....	16,694.78	1,143.20		634.40
<b>Finance:</b>				
Central office .....	52,834.45			
Provinces .....	7,882.21	2,182.37		
Postal service .....	10,735.18		21.04	663.14
Customs-service expense .....	29,979.88			
Refundments .....	18,809.56			
Money orders and registered mail .....	113.92			
Quarantine .....	611.52			88.45
Public buildings .....	9,118.94			
Total .....	129,585.66	2,182.37	21.04	751.59
<b>Agriculture, commerce, and industries:</b>				
Central office .....	1,752.55			
Provinces .....	811.60	2,578.68		
Total .....	2,564.05	2,578.68		
<b>Public works:</b>				
Central office .....	15,800.25			
Provinces .....	19,475.42	2,017.17		
Public works .....	45,317.54	15.64	846.60	54.00
Total .....	80,593.21	2,032.81	846.60	54.00
<b>Municipalities:</b>				
Police .....	15,333.91	145.58	119.33	2.01
Instruction .....	106,109.50	4,937.45	746.57	733.34
Sanitation .....	28,280.85	1,286.37	2,907.07	52.45
Hospitals and charities .....	46,550.73	480.33	1,770.71	160.91
Miscellaneous .....	29,887.30	12,677.66	22.88	
Total .....	226,162.29	19,527.34	5,566.56	948.71
<b>Military department:</b>				
Barracks and quarters .....	38,174.14	87.97	474.11	3.00
Administration and rural guard .....	43,559.55	373.20	903.00	
Miscellaneous .....	2,036.39	54.53		
Total .....	83,780.08	515.70	1,377.11	3.00
<b>Grand total .....</b>	<b>642,180.58</b>	<b>33,476.97</b>	<b>7,968.95</b>	<b>2,392.56</b>



EXHIBIT 6a.—Repayments for the fiscal year 1900, received during the fiscal year 1901—  
Continued.

Fiscal year 1900.	November.	December.	Total.
<b>State and government:</b>			
Central office.....	\$0. 92		\$7, 270. 01
Provinces .....			24, 178. 16
Hospitals and charities.....		\$15, 439. 77	20, 745. 34
Jails .....			16, 000. 88
Public buildings.....			40, 854. 57
Total .....	0. 92	15, 439. 77	108, 548. 91
<b>Justice:</b>			
Central office.....			4, 792. 10
Supreme court.....			. 77
Courts of provinces.....			10, 554. 79
Total .....			15, 347. 66
<b>Public instruction:</b>			
Central office.....			5, 173. 65
University and State schools.....			13, 224. 26
Public buildings.....			74. 47
Total .....			18, 472. 38
<b>Finance:</b>			
Central office.....			52, 344. 45
Provinces .....			10, 064. 58
Postal service.....			11, 419. 36
Customs-service expense.....			29, 979. 88
Refundments.....			18, 809. 56
Money orders and registered mail.....			113. 92
Quarantine .....		12. 79	712. 76
Public buildings.....			9, 118. 94
Total .....		12. 79	132, 558. 45
<b>Agriculture, commerce, and industries:</b>			
Central office.....			1, 752. 55
Provinces .....			3, 890. 18
Total .....			5, 142. 73
<b>Public works:</b>			
Central office.....			15, 800. 25
Provinces .....			21, 492. 59
Public works.....	. 64	1. 10	46, 235. 52
Total .....	. 64	1. 10	83, 528. 36
<b>Municipalities:</b>			
Police .....		27. 69	15, 628. 47
Instruction .....	10. 40		112, 537. 26
Sanitation .....	1. 50	2. 00	32, 530. 24
Hospitals and charities.....	100. 70	8, 033. 24	57, 096. 62
Miscellaneous .....			42, 587. 84
Total .....	112. 60	8, 062. 93	260, 380. 43
<b>Military department:</b>			
Barracks and quarters .....		32. 95	38, 772. 17
Administration and rural guard .....	. 94		44, 846. 69
Miscellaneous .....			2, 090. 92
Total .....	. 94	32. 95	85, 709. 78
<b>Grand total.....</b>	115. 10	23, 549. 54	709, 683. 70

## REPORT OF MILITARY GOVERNOR OF CUBA.

## EXHIBIT 7.—Total repayments for the fiscal year 1900.

	Deposited during—		Total.
	Fiscal year 1900.	Fiscal year 1901.	
<b>State and government:</b>			
Central office.....	\$99,069.12	\$7,270.01	\$106,339.13
Provinces.....		24,178.16	24,178.16
Hospitals and charities.....	22,564.72	20,745.34	43,310.06
Jails.....	42,349.33	16,000.83	58,350.16
Public buildings.....	2,580.24	40,354.57	42,934.81
Total.....	166,563.41	108,548.91	275,112.32
<b>Justice:</b>			
Central office.....		4,792.10	4,792.10
Supreme court.....		.77	.77
Courts of provinces.....	422.66	10,554.79	10,977.45
Public buildings.....			
Total.....	422.66	15,347.66	15,770.32
<b>Public instruction:</b>			
Central office.....		5,173.65	5,173.65
University and State schools.....		13,224.26	13,224.26
Public buildings.....		74.47	74.47
Total.....		18,472.38	18,472.38
<b>Finance:</b>			
Central office.....		52,334.45	52,334.45
Provinces.....		10,064.58	10,064.58
Postal service.....	48,670.63	11,419.36	60,089.99
Customs-service expense.....	20,472.17	29,979.88	50,452.05
Refundments.....		18,809.56	18,809.56
Money orders and registered mail.....		113.92	113.92
Quarantine.....		712.76	712.76
Public buildings.....	4,000.00	9,118.94	13,118.94
Total.....	73,142.80	132,553.45	205,696.25
<b>Agriculture, commerce, and industries:</b>			
Central office.....		1,752.55	1,752.55
Province.....	758.15	3,390.18	4,148.33
Total.....	758.15	5,142.73	5,900.88
<b>Public works:</b>			
Central office.....		15,800.25	15,800.25
Provinces.....	66,819.51	21,492.59	88,312.10
Public works.....	60,931.56	46,235.52	107,167.08
Total.....	127,751.07	83,528.36	211,279.43
<b>Municipalities:</b>			
Police.....	612.69	15,628.47	16,241.16
Instructions.....	26,951.72	112,537.26	139,488.98
Sanitation.....	43,891.67	32,530.24	76,421.91
Hospitals and charities.....	50,909.44	57,096.62	108,006.06
Miscellaneous.....	68,219.99	42,587.84	110,807.83
Total.....	190,585.51	260,380.43	450,965.94
<b>Military department:</b>			
Barracks and quarters.....	24,065.92	38,771.17	62,838.09
Administration and rural guard.....	22,819.19	44,846.69	67,665.88
Miscellaneous.....	31.62	2,090.92	2,122.54
Total.....	46,916.73	85,709.78	132,626.51
<b>Grand total.....</b>	<b>606,140.33</b>	<b>709,683.70</b>	<b>1,315,824.03</b>

EXHIBIT 8.—*Total allotments irrespective of fiscal years.*

	July.	August.	September.
State and government:			
Central office.....	\$8,369.83	\$16,893.83	\$44,202.11
Provinces.....	9,085.73	28,060.66	21,317.79
Hospitals and charities.....	62,139.38	64,668.04	50,366.48
Jails.....	25,949.11	41,460.66	54,021.46
Public buildings.....	33,684.89	5,078.45	41,377.34
Total.....	139,228.94	156,151.64	211,285.18
Justice:			
Central office.....	3,339.99	6,756.56	4,116.32
Supreme court.....	6,981.78	13,436.24	6,874.90
Courts of provinces.....	29,532.99	46,724.42	71,106.82
Public buildings.....	11,217.47	52.60	887.50
Total.....	51,072.23	66,969.82	82,985.54
Public instruction:			
Central office.....	2,206.63	4,296.32	2,680.66
University and State schools.....	34,913.22	73,685.69	54,307.17
Public buildings.....			
Total.....	37,119.85	77,982.01	56,987.83
Finance:			
Central office.....	48,981.03	70,248.69	58,467.27
Provinces.....	12,818.79	13,616.10	20,180.60
Postal-service expense.....	111,444.12	46,292.50	55,879.36
Customs-service expense.....	91,771.01	29,861.52	150,818.96
Refundments.....	15,080.00	7,823.90	4,859.96
Money orders and registered mails.....	366.97	43.00	81.16
Quarantine.....	10,000.00	35,060.49	42,985.89
Public buildings.....	933.36	5,714.12	1,843.00
Total.....	291,395.28	208,650.32	335,116.20
Agriculture, commerce, and industries:			
Central office.....	4,171.65	9,711.47	4,664.58
Provinces.....	4,786.15	2,851.02	5,055.06
Total.....	8,957.80	12,562.49	9,719.64
Public works:			
Central office.....	12,253.32	15,533.55	8,974.90
Provinces.....	90,461.23	3,715.33	3,428.80
Public works.....	90,819.51	189,436.61	174,152.70
Total.....	193,534.06	208,685.49	186,546.40
Municipalities:			
Police.....	68,300.82	81,660.51	115,626.85
Instruction.....	407,423.50	221,359.32	471,154.96
Sanitation.....	345,966.44	270,387.42	241,579.67
Hospitals and charities.....	100,392.20	122,003.69	129,041.17
Miscellaneous.....	39,520.79	15,611.19	9,076.02
Total.....	961,603.75	711,022.13	966,478.67
Military department:			
Barracks and quarters.....	49,811.94	59,576.06	28,239.13
Administration and rural guard.....	138,837.23	143,062.92	110,005.81
Miscellaneous.....	3,447.75	1,289.32	554.58
Total.....	192,096.92	203,928.30	138,799.52
Grand total.....	1,875,008.83	1,645,952.20	1,987,928.98

EXHIBIT 8.—Total allotments irrespective of fiscal years—Continued.

	October.	November.	December.	Total.
<b>State and government:</b>				
Central office .....	\$21,175.88	\$8,963.41	\$50,022.88	\$149,626.94
Provinces .....	46,458.06	918.23	24,680.67	130,461.14
Hospitals and charities .....	58,703.85	26,372.72	98,413.06	355,663.53
Jails .....	36,943.23	8,296.81	63,240.98	224,912.75
Public buildings .....	18,108.00	9,434.00	20,957.70	128,640.38
Total .....	181,389.52	48,984.67	252,264.79	969,304.74
<b>Justice:</b>				
Central office .....	6,356.60	183.33	8,833.18	29,565.98
Supreme court .....	9,219.40	.....	14,633.25	51,145.57
Courts of provinces .....	63,390.30	13,511.82	73,745.81	298,012.16
Public buildings .....	1,202.00	.....	3,000.00	16,359.57
Total .....	80,168.30	13,695.15	100,212.24	395,103.28
<b>Public instruction:</b>				
Central office .....	1,966.66	.....	6,005.37	17,155.64
University and State schools .....	39,004.07	11,909.52	77,823.82	291,143.49
Public buildings .....	.....	6,300.00	11,422.25	17,722.25
Total .....	40,970.73	18,209.52	94,751.44	326,021.38
<b>Finance:</b>				
Central office .....	36,902.94	11,841.52	104,477.32	330,918.77
Provinces .....	15,321.43	995.00	18,270.07	81,201.99
Postal-service expense .....	39,830.10	30,268.99	40,140.98	332,856.00
Customs-service expense .....	80,288.22	72,416.79	73,316.71	496,473.21
Refundments .....	3,322.50	8,775.95	9,179.51	44,042.82
Money orders and registered mail .....	154.63	.....	52.81	696.57
Quarantine .....	17,593.87	.....	64,561.31	170,191.56
Public buildings .....	625.00	892.50	825.44	10,833.42
Total .....	194,039.69	129,190.75	310,824.10	1,469,216.34
<b>Agriculture, commerce, and industries:</b>				
Central office .....	9,174.99	1,249.23	8,449.34	37,421.26
Provinces .....	4,364.95	.....	115,523.17	132,580.35
Total .....	13,539.94	1,249.23	123,972.51	170,001.61
<b>Public works:</b>				
Central office .....	9,268.00	3,443.32	20,326.29	69,799.38
Provinces .....	3,067.73	3,063.98	3,068.96	106,825.05
Public works .....	118,958.21	164,959.94	147,318.13	885,645.10
Total .....	131,293.94	171,467.24	170,733.40	1,062,270.53
<b>Municipalities:</b>				
Police .....	107,458.00	7,185.00	115,789.00	496,020.18
Instruction .....	321,422.80	66,294.40	491,071.73	1,978,726.71
Sanitation .....	253,599.94	221,948.25	256,072.17	1,589,353.89
Hospitals and charities .....	92,262.40	34,220.77	127,864.88	606,785.06
Miscellaneous .....	13,810.24	11,383.52	9,722.00	99,123.76
Total .....	788,353.38	341,031.94	1,000,519.73	4,769,009.60
<b>Military department:</b>				
Barracks and quarters .....	62,394.67	41,375.16	51,882.49	293,279.45
Administration and rural guard .....	124,642.19	95,472.60	139,937.47	751,958.22
Miscellaneous .....	1,220.00	1,744.07	2,142.02	10,397.74
Total .....	188,256.86	138,591.83	193,961.98	1,055,635.41
<b>Grand total .....</b>	<b>1,618,012.36</b>	<b>862,420.33</b>	<b>2,247,240.19</b>	<b>10,236,562.89</b>

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## EXHIBIT 9.—Revenues for the calendar year 1900, as reported by collectors.

	January to June.	July to De- cember.	Total.
<b>Customs receipts:</b>			
Baracoa .....	\$18,028.87	\$9,678.94	\$27,707.81
Batabano .....	2,064.85	1,075.07	3,139.92
Caibarien .....	97,545.69	104,052.84	201,598.53
Cardenas .....	159,894.98	141,568.75	301,463.73
Cienfuegos .....	558,682.82	609,790.72	1,168,473.54
Gibara .....	84,177.16	153,539.65	237,716.81
Guantanamo .....	57,248.80	70,298.07	127,546.87
Habana .....	6,145,222.11	5,923,176.94	12,068,399.05
Manzanillo .....	76,890.07	98,850.98	175,741.05
Matanzas .....	241,027.35	215,895.95	456,923.30
Nuevitas .....	85,028.81	95,334.88	180,363.69
Sagua la Grande .....	109,139.27	95,478.26	204,617.53
Santa Cruz del Sur .....	2,646.25	1,901.13	4,547.38
Santiago .....	468,102.00	483,812.82	951,914.82
Trinidad .....	15,016.35	7,111.65	22,128.00
Tunas de Zaza .....	697.10	3,547.15	4,244.25
<b>Total .....</b>	<b>8,121,412.48</b>	<b>8,015,110.80</b>	<b>16,136,523.28</b>
<b>Postal receipts from all sources .....</b>	<b>136,015.43</b>	<b>185,524.19</b>	<b>321,539.62</b>
<b>Internal-revenue receipts:</b>			
Cardenas .....		17,937.96	17,937.96
Cienfuegos .....		11,934.28	11,934.28
Guanajay .....		5,061.57	5,061.57
Habana .....	279,899.86	218,876.75	498,776.61
Holguin .....		5,399.43	5,399.43
Manzanillo .....		3,651.20	3,651.20
Matanzas .....	79,727.87	11,836.98	91,564.85
Pinar del Rio .....	15,153.22	7,189.55	22,342.77
Puerto Principe .....	16,588.90	9,334.35	25,923.25
Santa Clara .....	48,469.84	11,348.13	59,817.97
Santiago .....	33,767.14	22,481.31	56,248.45
<b>Total .....</b>	<b>473,586.83</b>	<b>325,051.51</b>	<b>798,638.34</b>
<b>Miscellaneous receipts:</b>			
Signal Corps .....	32,115.79	34,718.40	66,834.19
Captains of the port .....		183.62	183.62
Not otherwise reported .....	48,206.30	33,467.76	81,674.06
<b>Total .....</b>	<b>80,322.09</b>	<b>68,369.78</b>	<b>148,691.87</b>
<b>Grand total .....</b>	<b>8,611,336.83</b>	<b>8,594,056.28</b>	<b>17,405,393.11</b>

## EXHIBIT 10.—Allotments for the calendar year 1900.

	Allotments.		
	January to June.	July to December.	Total.
<b>State and government:</b>			
Central office.....	\$135,468.16	\$146,989.10	\$282,457.26
Provinces.....	104,264.56	112,964.69	217,229.25
Hospitals and charities.....	319,744.28	335,506.27	655,250.55
Jails.....	179,778.08	200,231.81	380,009.89
Public buildings.....	86,650.60	125,562.98	162,413.58
Total.....	776,105.68	921,254.85	1,697,360.53
<b>Justice:</b>			
Central office.....	17,425.46	26,492.89	43,918.35
Supreme courts.....	34,255.02	45,392.18	79,647.20
Courts of provinces.....	262,741.12	282,329.40	545,070.52
Public buildings.....	15,200.00	16,359.57	31,559.57
Total.....	329,621.60	370,574.04	700,195.64
<b>Public instruction:</b>			
Central office.....	13,303.21	15,244.01	28,547.22
University and State schools.....	319,513.15	264,074.29	583,587.44
Public buildings.....	2,824.12	17,722.25	20,546.37
Total.....	335,640.48	297,040.55	632,681.03
<b>Finance:</b>			
Central office.....	213,416.24	272,857.72	486,273.96
Provinces.....	80,417.95	71,996.84	152,414.79
Postal service.....	310,043.88	261,049.00	571,092.88
Customs-service expense.....	428,997.70	497,865.87	926,863.57
Refundments.....	40,088.85	44,137.06	84,225.91
Money orders and registered mail.....	61,669.32	527.44	62,196.76
Quarantine.....	105,037.00	170,191.56	275,228.56
Public buildings.....	32,931.56	10,234.42	43,165.98
Total.....	1,272,602.50	1,328,959.91	2,601,562.41
<b>Agriculture, commerce, and industries:</b>			
Central office.....	27,179.97	36,762.21	63,942.18
Provinces.....	17,258.83	130,204.83	147,463.66
Total.....	44,438.80	166,967.04	211,405.84
<b>Public works:</b>			
Central office.....	65,804.82	66,477.58	132,282.40
Provinces.....	154,591.35	106,209.92	260,801.27
Public works, including construction and repairs lighthouses.....	772,330.08	838,306.83	1,610,636.91
Total.....	992,726.25	1,010,994.33	2,003,720.58
<b>Municipalities:</b>			
Police.....	459,502.83	455,113.95	914,616.78
Instruction.....	1,455,220.91	1,746,422.38	3,201,643.29
Sanitation.....	1,652,118.62	1,428,729.51	3,080,848.13
Hospitals and charities.....	533,029.69	535,349.52	1,068,379.21
Miscellaneous.....	329,279.27	76,112.85	405,392.12
Total.....	4,429,151.32	4,241,728.21	8,670,879.53
<b>Military department:</b>			
Barracks and quarters.....	203,488.39	252,550.11	456,038.50
Administration and rural guard.....	855,258.68	671,900.75	1,527,159.43
Miscellaneous.....	110,804.53	10,109.90	120,914.43
Total.....	1,669,551.60	934,560.76	2,604,112.36
<b>Grand total.....</b>	<b>9,849,838.23</b>	<b>9,272,079.69</b>	<b>19,121,917.92</b>

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## EXHIBIT 10.—Allotments for the calendar year 1900—Continued.

	Repayments.			Net allotments.
	January to June.	July to December.	Total.	Total.
<b>State and government:</b>				
Central office .....	\$106,339.10	\$0.08	\$106,339.18	\$176,118.08
Provinces .....	24,178.16		24,178.16	198,061.09
Hospitals and charities .....	43,310.06		43,310.06	611,040.49
Jails .....	96,633.43	1,990.87	97,624.30	282,885.59
Public buildings .....	42,934.81		42,934.81	119,478.77
Total .....	312,395.56	1,990.95	314,386.51	1,382,974.02
<b>Justice:</b>				
Central office .....	4,792.10		4,792.10	39,126.25
Supreme courts .....	77		77	79,646.48
Courts of provinces .....	10,977.45	135.26	11,112.71	538,957.81
Public buildings .....				81,569.57
Total .....	15,770.32	135.26	15,905.58	684,290.06
<b>Public instruction:</b>				
Central office .....	5,173.65		5,173.65	23,373.57
University and State schools .....	13,224.26	3,268.44	16,492.70	567,094.74
Public buildings .....	74.47		74.47	20,471.90
Total .....	18,472.38	3,268.44	21,740.82	610,940.21
<b>Finance:</b>				
Central office .....	52,334.45		52,344.45	433,939.51
Provinces .....	10,064.58	56	10,065.14	142,349.65
Postal service .....	60,080.99	27.55	60,117.54	510,975.34
Customs-service expense .....	48,312.98		48,312.98	878,650.59
Refundments .....	18,809.56		18,809.56	65,416.35
Money orders and registered mail .....	113.92		113.92	62,082.84
Quarantine .....	712.76		712.76	274,515.80
Public buildings .....	13,118.94		13,118.94	30,047.04
Total .....	203,557.18	28.11	203,585.29	2,397,977.12
<b>Agriculture, commerce, and industries:</b>				
Central office .....	1,752.55		1,752.55	62,189.63
Provinces .....	4,148.33	.01	4,148.34	143,315.32
Total .....	5,900.88	.01	5,900.89	205,504.95
<b>Public works:</b>				
Central office .....	15,800.25		15,800.25	116,482.15
Provinces .....	88,312.10		88,312.10	172,489.17
Public works, including construction and repairs lighthouses .....	107,167.02	5,736.22	112,903.24	1,497,733.67
Total .....	211,279.37	5,736.22	217,015.59	1,786,704.99
<b>Municipalities:</b>				
Police .....	16,239.19	19.00	16,258.19	898,358.59
Instruction .....	139,488.98	1,254.32	140,743.30	3,060,899.99
Sanitation .....	43,607.80	7,764.54	51,372.34	3,029,475.79
Hospitals and charities .....	108,006.06	3,864.98	111,871.04	956,508.17
Miscellaneous .....	110,714.45		110,714.45	294,677.67
Total .....	418,056.48	12,902.84	430,959.32	8,239,920.21
<b>Military department:</b>				
Barracks and quarters .....	44,283.09	1,054.56	45,337.65	910,700.85
Administration and rural guard .....	66,903.87	457.00	67,360.87	1,459,798.56
Miscellaneous .....	2,122.54		2,122.54	118,791.89
Total .....	113,309.50	1,511.56	114,821.06	2,489,291.30
<b>Grand total .....</b>	<b>1,298,741.67</b>	<b>25,573.39</b>	<b>1,324,315.06</b>	<b>17,797,602.86</b>

EXHIBIT 11.—*Revenues as reported by collectors, fiscal year 1901.*

	July.	August.	September.
<b>Customs receipts:</b>			
Baracoa .....	\$2,108.63	\$1,446.61	\$1,414.11
Batabano .....	116.89	239.46	141.75
Caibarien .....	12,284.39	21,387.98	11,675.28
Cardenas .....	25,566.56	28,832.10	11,088.74
Cienfuegos .....	89,158.39	97,970.91	90,346.36
Gibara .....	19,118.90	20,663.17	26,173.77
Guantanamo .....	13,973.53	9,164.38	9,674.51
Habana .....	909,769.96	991,926.06	853,179.99
Manzanillo .....	12,162.74	17,443.20	18,284.12
Matanzas .....	49,990.17	40,280.09	23,626.79
Nuevitas .....	19,850.13	10,768.99	7,590.45
Sagua la Grande .....	21,363.94	17,022.94	14,569.91
Santa Cruz del Sur .....	1.94	1,610.66	102.44
Santiago .....	73,977.99	84,078.92	76,968.23
Trinidad .....	675.90	1,740.06	53.30
Tunas de Zaza .....	81.18	143.70	25.71
<b>Total .....</b>	<b>1,250,201.24</b>	<b>1,344,708.63</b>	<b>1,145,015.46</b>
<b>Postal receipts from all sources .....</b>	<b>37,829.83</b>	<b>31,326.65</b>	<b>24,084.30</b>
<b>Internal-revenue receipts:</b>			
Cardenas .....	4,771.83	6,588.49	1,005.45
Cienfuegos .....	2,511.78	2,277.21	1,994.20
Guantanamo .....	188.77	495.34	1,405.48
Habana .....	40,787.61	39,589.41	31,014.38
Holguin .....	873.17	1,724.56	662.79
Manzanillo .....	556.43	476.78	1,398.49
Matanzas .....	3,896.04	2,346.13	1,363.57
Pinar del Rio .....	907.03	1,102.65	809.79
Puerto Principe .....	2,612.68	2,274.07	363.02
Santa Clara .....	1,715.34	981.79	967.60
Santiago .....	9,536.76	1,675.73	1,176.65
<b>Total .....</b>	<b>68,357.44</b>	<b>59,432.16</b>	<b>42,160.42</b>
<b>Miscellaneous receipts:</b>			
Signal corps .....	6,206.00	4,946.23	5,977.74
Captains of the port .....	67.50	14.46	2.50
Not otherwise reported .....	3,798.98	4,582.35	9,566.44
<b>Total .....</b>	<b>10,072.48</b>	<b>9,543.04</b>	<b>15,546.68</b>
<b>Grand total .....</b>	<b>1,366,460.99</b>	<b>1,445,010.43</b>	<b>1,226,806.86</b>



EXHIBIT 11.—*Revenues as reported by collectors, fiscal year 1901—Continued.*

	October.	November.	December.	Total.
<b>Customs receipts:</b>				
Baracoa.....	\$1,533.11	\$1,563.59	\$1,622.89	\$9,678.94
Batabano.....	108.99	99.05	368.93	1,075.07
Caibarien.....	20,528.68	22,271.69	15,904.82	104,052.84
Cardenas.....	19,390.39	25,916.70	30,874.26	141,568.75
Cienfuegos.....	91,665.44	110,800.40	129,849.22	609,790.72
Gibara.....	27,720.97	28,712.28	31,150.56	153,539.65
Guantanamo.....	8,354.84	17,533.06	11,594.75	70,295.07
Habana.....	1,075,242.99	978,762.16	1,114,295.78	5,932,176.94
Manzanillo.....	16,606.77	15,099.91	19,254.24	98,850.98
Matanzas.....	35,707.79	31,309.84	34,881.27	215,895.95
Nuevitas.....	14,182.80	15,637.78	27,304.73	95,334.88
Sagua la Grande.....	18,217.69	9,021.88	15,281.90	95,478.26
Santa Cruz del Sur.....	93.92	53.72	67.05	1,901.13
Santiago.....	69,332.44	75,719.82	103,735.42	483,812.82
Trinidad.....	3,238.79	1,322.77	80.83	7,111.65
Tunas de Zaza.....	70.55	3,015.45	210.56	3,547.15
Total.....	1,401,896.16	1,336,822.10	1,536,467.21	8,015,110.80
<b>Postal receipts from all sources.....</b>	<b>34,439.45</b>	<b>28,029.22</b>	<b>29,814.74</b>	<b>185,524.19</b>
<b>Internal-revenue receipts:</b>				
Cardenas.....	1,688.77	3,148.42	785.00	17,937.96
Cienfuegos.....	1,341.94	1,818.85	1,990.30	11,934.27
Guanajay.....	1,321.30	1,064.99	595.69	5,061.57
Habana.....	26,259.57	26,454.96	54,770.82	218,876.75
Holguin.....	494.64	735.03	910.24	5,399.43
Manzanillo.....	322.13	656.16	241.21	3,651.20
Matanzas.....	1,933.45	1,509.08	788.71	11,836.98
Pinar del Rio.....	1,790.16	1,364.40	1,215.52	7,189.55
Puerto Principe.....	2,004.88	1,128.49	951.21	9,334.35
Santa Clara.....	4,662.11	1,689.77	1,381.52	11,348.13
Santiago.....	1,845.36	2,366.59	5,871.22	22,481.31
Total.....	43,663.31	41,936.74	69,501.44	325,051.51
<b>Miscellaneous receipts:</b>				
Signal corps.....	5,679.31	5,593.10	6,316.02	34,718.40
Captains of the port.....	20.00	27.50	51.66	173.62
Not otherwise reported.....	4,111.28	4,567.28	6,841.43	33,467.76
Total.....	9,810.59	10,187.88	13,209.11	68,369.78
<b>Grand total.....</b>	<b>1,489,809.51</b>	<b>1,416,975.94</b>	<b>1,648,992.50</b>	<b>8,594,056.28</b>

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EXHIBIT 12.—Allotments for the fiscal year 1900 made during fiscal year 1901.

	July.	August.	September.	November.	Total.
<b>State and government:</b>					
Central office.....	\$8,292.33	\$164.50			\$8,456.83
Provinces.....	9,085.73	13,693.33	\$1,810.55		24,589.61
Hospitals and charities.....	15,411.54	4,072.07	673.65		20,157.26
Jails.....	24,582.11	7,342.48	3,609.00		35,533.59
Public buildings.....	2,902.40	175.00			3,077.40
Total.....	60,274.11	25,447.38	6,093.20		91,814.69
<b>Justice:</b>					
Central office.....	3,339.99	38.25			3,378.24
Supreme court.....	5,820.78	1.25			5,822.03
Courts of provinces.....	29,632.99	2,911.22	223.15		32,667.36
Public buildings.....					
Total.....	38,693.76	2,950.72	223.15		41,867.63
<b>Public instruction:</b>					
Central office.....	2,206.63				2,206.63
University and State schools.....	34,913.22	2,500.05			37,413.27
Public buildings.....					
Total.....	37,119.85	2,500.05			39,619.90
<b>Finance:</b>					
Central office.....	8,575.39	29,485.66	20,000.00		58,061.05
Provinces.....	12,818.79	1,028.07	201.90		14,048.76
Postal service.....	71,807.00				71,807.00
Customs-service expense.....		562.53	44.81		607.34
Refundments.....	30.00				30.00
Money orders and registered mail.....	201.97		11.16		213.13
Quarantine.....					
Public buildings.....			1,000.00		1,000.00
Total.....	93,433.15	31,076.26	21,257.87		145,767.28
<b>Agriculture, commerce, and industries:</b>					
Central office.....	4,171.65				4,171.65
Provinces.....	2,786.15	281.49	170.00		3,237.64
Total.....	6,957.80	281.49	170.00		7,409.29
<b>Public works:</b>					
Central office.....	2,550.00	713.05	58.75		3,321.80
Provinces.....		666.13			666.13
Public works.....	17,623.76	43,777.65			61,401.41
Total.....	20,173.76	45,156.83	58.75		65,389.34
<b>Municipalities:</b>					
Police.....	68,300.82	6,819.51	730.00		75,850.33
Instruction.....	346,798.50	9,424.53	4,862.00		361,085.03
Sanitation.....	142,207.17	14,918.88	5,102.49		162,228.54
Hospitals and charities.....	69,896.22	29,417.29	1,287.00	\$81.13	100,681.64
Miscellaneous.....	17,831.28	5,179.63			23,010.91
Total.....	645,033.99	65,759.84	11,981.49	81.13	722,856.45
<b>Military department:</b>					
Barracks and quarters.....	9,580.66	30,798.86	144.80	205.02	40,729.34
Administration and rural guard.....	66,293.95	15,783.31	569.33		82,646.59
Miscellaneous.....	26.25	182.46		79.13	287.84
Total.....	75,900.86	46,764.63	714.13	284.15	123,663.77
<b>Grand total.....</b>	<b>977,587.28</b>	<b>219,937.20</b>	<b>40,498.59</b>	<b>365.28</b>	<b>1,238,388.35</b>

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## EXHIBIT 12A.—Allotments for the fiscal year 1901.

	July.	August.	September.
<b>State and government:</b>			
Central office .....	\$77. 50	\$16, 729. 33	\$42, 202. 11
Provinces .....		14, 357. 33	19, 507. 24
Hospitals and charities .....	46, 727. 84	60, 596. 97	49, 692. 83
Jails .....	1, 367. 00	34, 118. 18	50, 412. 46
Public buildings .....	30, 782. 49	4, 903. 45	41, 377. 34
Total .....	78, 954. 83	130, 704. 26	206, 191. 98
<b>Justice:</b>			
Central office .....		6, 718. 31	4, 116. 32
Supreme court .....	1, 161. 00	13, 434. 99	6, 874. 90
Court of provinces .....		43, 813. 20	70, 883. 67
Public buildings .....	11, 217. 47	62. 60	887. 50
Total .....	12, 378. 47	64, 019. 10	82, 762. 39
<b>Public instruction:</b>			
Central office .....		4, 296. 32	2, 690. 66
University and State schools .....		71, 185. 64	54, 307. 17
Public buildings .....			
Total .....		75, 481. 96	56, 987. 83
<b>Finance:</b>			
Central office .....	40, 405. 64	40, 763. 03	38, 467. 27
Provinces .....		12, 588. 03	19, 978. 70
Postal service .....	39, 637. 12	46, 292. 50	55, 879. 36
Customs-service expense .....	91, 711. 01	29, 296. 99	150, 774. 15
Refundments .....	15, 060. 00	7, 823. 90	4, 859. 96
Money orders and registered mail .....	165. 00	43. 00	70. 00
Quarantine .....	10, 000. 00	35, 060. 49	42, 985. 89
Public buildings .....	933. 36	5, 714. 12	834. 00
Total .....	197, 962. 13	177, 574. 06	313, 858. 33
<b>Agriculture, commerce, and industries:</b>			
Central office .....		9, 711. 47	4, 664. 58
Provinces .....	2, 000. 00	2, 569. 53	4, 885. 06
Total .....	2, 000. 00	12, 281. 00	9, 549. 64
<b>Public works:</b>			
Central office .....	9, 703. 32	14, 820. 50	8, 916. 15
Provinces .....	90, 461. 23	3, 049. 20	3, 428. 80
Public works .....	73, 191. 75	145, 658. 96	174, 152. 70
Total .....	173, 360. 30	163, 528. 66	186, 497. 65
<b>Municipalities:</b>			
Police .....		74, 841. 00	114, 896. 85
Instruction .....	60, 625. 00	211, 934. 79	466, 292. 96
Sanitation .....	203, 759. 27	255, 468. 54	236, 477. 18
Hospitals and charities .....	30, 495. 98	92, 586. 40	127, 754. 17
Miscellaneous .....	21, 689. 51	10, 331. 56	9, 076. 02
Total .....	316, 569. 76	645, 262. 29	954, 497. 18
<b>Military department:</b>			
Barracks and quarters .....	40, 231. 28	28, 777. 20	28, 094. 33
Administration and rural guard .....	72, 543. 28	127, 279. 61	109, 436. 48
Miscellaneous .....	3, 421. 50	1, 106. 86	564. 58
Total .....	116, 196. 06	157, 163. 67	138, 085. 39
<b>Grand total.....</b>	<b>897, 421. 55</b>	<b>1, 426, 015. 00</b>	<b>1, 947, 430. 39</b>

## REPORT OF MILITARY GOVERNOR OF CUBA.

## EXHIBIT 12A.—Allotments for the fiscal year 1901—Continued.

	October.	November.	December.	Total.
<b>State and government:</b>				
Central office .....	\$21,175.38	\$8,963.41	\$50,022.38	\$141,180.11
Provinces .....	46,458.06	918.23	24,630.67	105,871.53
Hospitals and charities .....	58,703.85	26,372.72	93,413.06	335,506.27
Jails .....	39,944.23	3,296.31	63,240.98	189,379.16
Public buildings .....	18,108.00	9,434.00	20,957.70	125,562.98
Total .....	181,889.52	48,984.67	252,264.79	897,490.06
<b>Justice:</b>				
Central office .....	6,356.60	183.33	8,333.18	26,207.74
Supreme court .....	9,219.40		14,633.25	45,323.54
Court of provinces .....	63,390.30	13,511.82	73,745.81	265,344.80
Public buildings .....	1,202.00		3,000.00	16,359.57
Total .....	80,168.30	13,695.15	100,212.24	353,235.65
<b>Public instruction:</b>				
Central office .....	1,966.66		6,005.37	14,949.01
University and State schools .....	39,004.07	11,909.52	77,323.82	253,730.22
Public buildings .....		6,300.00	11,422.25	17,722.25
Total .....	40,970.73	18,209.52	94,751.44	286,401.48
<b>Finance:</b>				
Central office .....	36,902.94	11,841.52	104,477.32	272,857.72
Provinces .....	15,321.43	995.00	18,270.07	67,153.23
Postal service .....	39,830.10	39,268.99	40,140.93	261,049.00
Customs-service expense .....	80,288.22	72,416.79	73,316.71	497,865.87
Refundments .....	3,323.50	3,775.95	9,179.51	44,012.82
Money orders and registered mail .....	154.63		52.81	485.44
Quarantine .....	17,593.87		64,561.31	170,191.56
Public buildings .....	625.00	892.50	825.44	9,833.42
Total .....	194,039.69	129,190.75	310,824.10	1,323,440.06
<b>Agriculture, commerce, and industries:</b>				
Central office .....	9,174.99	1,249.23	8,449.34	33,249.61
Provinces .....	4,364.95		115,523.17	129,342.71
Total .....	13,539.94	1,249.23	123,972.51	162,592.32
<b>Public works:</b>				
Central office .....	9,268.00	3,443.32	20,326.29	66,477.58
Provinces .....	3,067.73	3,063.98	3,088.98	106,159.92
Public works .....	113,958.21	164,959.94	147,318.13	824,243.69
Total .....	131,293.94	171,467.24	170,733.40	996,881.19
<b>Municipalities:</b>				
Police .....	107,458.00	7,185.00	115,879.00	420,169.85
Instruction .....	321,422.80	66,294.40	491,071.73	1,617,641.68
Sanitation .....	253,399.94	221,948.25	256,072.17	1,427,125.35
Hospitals and charities .....	92,262.40	34,139.64	127,864.83	505,103.42
Miscellaneous .....	13,810.24	11,383.52	9,722.00	76,112.85
Total .....	788,353.38	340,950.81	1,000,519.73	4,046,153.15
<b>Military department:</b>				
Barracks and quarters .....	62,394.67	41,170.14	51,882.49	252,550.11
Administration and rural guard .....	124,642.19	95,472.60	139,937.47	669,311.63
Miscellaneous .....	1,220.00	1,664.94	2,142.02	10,109.90
Total .....	188,256.86	138,307.68	193,961.98	931,971.64
<b>Grand total .....</b>	<b>1,618,012.36</b>	<b>862,055.05</b>	<b>2,247,240.19</b>	<b>8,998,174.54</b>

## REPORT

OF

MAJ. E. C. BROOKS, QUARTERMASTER, U. S. V., AUDITOR FOR  
THE ISLAND OF CUBA, FOR THE FISCAL YEAR ENDED JUNE  
30, 1900.

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OFFICE OF AUDITOR FOR THE ISLAND OF CUBA,  
*Habana, Cuba, March 12, 1901.*

SIR: I have the honor to submit the following report of the operations of the office of the auditor for the island of Cuba during the fiscal year ended June 30, 1900:

On March 14, 1899, the military governor of the island of Cuba, in civil order bearing that date, provided for an auditor of the island of Cuba, to have charge of the examination and scrutiny of all accounts arising from the disbursement of funds obtained from the customs receipts of the island of Cuba, except those then audited by the auditor of the customs service, Mr. W. P. Watson, who had been auditing accounts of customs revenues and disbursements of officers of the customs service since the date of military occupation. Under this order, and on March 18, 1899, Maj. E. F. Ladd, quartermaster, U. S. V., treasurer of the customs service, was appointed auditor for Cuba. In addition to the foregoing officers and by order of March 14, 1899, concurrent powers were given to the auditor of the finance department, Mr. Ernesto Fonts y Sterling, who had already been exercising the functions since January 27 of that year, in the auditing of accounts pertaining to internal revenues. The department of posts had likewise made provision for an accounting system, and a bureau of accounts had been established as a part of that department.

No. 12.

[General Order, Original No. 10.]

HABANA, *January 25, 1899.*

A bureau of postal accounts is hereby created in the office of the director of posts until otherwise ordered, to be in charge of a designated chief.

The chief of the bureau of postal accounts shall receive all accounts arising in connection with the postal service of Cuba or relative thereto, with all the vouchers necessary to a correct adjustment thereof, and shall audit and settle the same, and shall certify the balances arising thereon to the director of posts.

He shall keep and preserve all accounts and vouchers after settlement.

He shall close the postal account of the department quarterly and submit to the director of posts quarterly statements of its receipts and expenditures.

He shall report to the director of posts, when required to do so, the manner and form of keeping and adjusting the accounts of the department, and the official form of the papers to be used in connection with its receipts and disbursements.

He shall report to the director of posts all the delinquencies of postmasters and postal officials in rendering the accounts and returns, or in paying over, as required, the receipts of their respective offices.

He shall register, charge, and countersign all warrants upon the designated depository of postal revenues for this department, for payments issued by the director of posts, as warranted by law or regulations.

He shall perform such other duties in relation to the financial concerns of the department as may be assigned to him by the director of posts, and make such reports concerning the same as the director of posts may require.

The laws, rules, and regulations of the United States of America concerning the settlement and adjustment of postal accounts are hereby declared in force so far as the same may be applicable to the service as organized or recognized by the director of posts.

E. G. RATHBONE,  
*Director of Posts of Cuba.*

Under the afore-cited order Mr. W. H. Reeves was appointed chief of the bureau of postal accounts, department of posts, on February 8, 1900. The functions of this bureau were not disturbed by the provisions of civil order of March 14, 1899.

Mr. W. W. Barré, assistant auditor for the island of Porto Rico, was designated by the Secretary of War to proceed to Santiago and there audit all accounts pertaining to the funds of the island of Cuba and included in the period from July 17, 1898, up to and embracing December 31 of that year.

There were then, during that period from July 17, 1898, to June 30, 1899, five auditors exercising distinct and independent jurisdiction over accounts pertaining to the moneys of the island, namely: Mr. W. W. Barré, special auditor for accounts pertaining to the period of American occupancy of the island prior to January 1, 1899; Mr. W. P. Watson, auditor for customs accounts; Mr. Ernesto Fonts y Sterling, auditor for the department of finance; Mr. W. H. Reeves, chief of the bureau of postal accounts, department of posts, and Maj. E. F. Ladd, quartermaster, U. S. Vols., treasurer of the customs service, auditor for Cuba, and under whose jurisdiction came all accounts of collections and disbursements not subject to the audit of any of the afore-named officers.

On May 11, 1899, the following order of the War Department promulgating an order from the President of the United States was published:

[Circular No. 18, Division of Customs and Insular Affairs.]

WAR DEPARTMENT,  
*Washington, May 11, 1899.*

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION,  
*Washington, May 8, 1899.*

By virtue of the authority vested in me as the Commander in Chief of the Army and Navy of the United States, I hereby order and direct that during the maintenance of the military government by the United States in the island of Cuba and all islands in the West Indies west of the seventy-fourth degree, west longitude, evacuated by Spain, there are hereby created and shall be maintained the offices of auditor of the islands; one assistant auditor for auditing the accounts of the department of customs, and one assistant auditor for auditing the accounts of the department of post-offices, who shall be appointed by the Secretary of War, and whose duties shall be to audit all accounts of the islands.

There is hereby created and shall be maintained the office of treasurer of the islands, which shall be filled by the appointment thereto of an officer of the Regular Army of the United States. The treasurer of the islands shall receive and keep all moneys arising from the revenues of the islands, and shall disburse or transfer the same only upon warrants issued by the auditor of the islands and countersigned by the governor-general.

All rules and instructions necessary to carry into effect the provisions of Executive orders relating to said islands shall be issued by the Secretary of War.

WILLIAM MCKINLEY.

This order will be duly proclaimed and enforced in the island of Cuba and all islands in the West Indies west of the seventy-fourth degree, west longitude, evacuated by Spain.

G. D. MEIKLEJOHN,  
*Assistant Secretary of War.*

The foregoing order was limited in its operation by the following order:

No. 85.

HEADQUARTERS DIVISION OF CUBA,  
*Habana, June 20, 1899.*

The military governor of Cuba directs the publication of the following order for the information and guidance of all concerned:

I. The fiscal year shall end on June 30.

All money collected prior to July 1, 1899, shall be considered and accounted for a pertaining to the fiscal year 1899, ending June 30, 1899.

All insular funds in the hands of collectors or disbursing officers at the close of a fiscal year, except those required to pay outstanding liabilities incurred during such year, will be deposited to the credit of the treasurer of the island of Cuba.

Balances retained after the close of the fiscal year for the purpose of paying outstanding liabilities will be carried to a supplementary account current for the fiscal year to which the funds pertain; no account current will contain accounts of different fiscal years.

Accounts current, and supplementary accounts current, covering the disbursement of customs funds pertaining to the fiscal year 1899, will be rendered to the treasurer of the island of Cuba, recent auditor for the island of Cuba. Thereafter accounts will be rendered as provided in the rules and regulations published from the office of the Secretary of War, May 11, 1899.

ADNA R. CHAFFEE,  
*Brigadier-General, Chief of Staff.*

Mr. William P. Watson, then auditor for customs, was appointed auditor for the island of Cuba, and Mr. W. H. Emery, who had succeeded him as auditor for customs, was appointed assistant auditor for the island of Cuba and assigned to the duty of auditing the accounts of the department of customs. Mr. W. H. Reeves, chief of the bureau of postal accounts, department of posts, was appointed assistant auditor for the island of Cuba and assigned to the duty of auditing accounts of the department of post-offices. Under this arrangement Mr. Watson, the auditor, seems to have succeeded to the duties of the auditor for the fiscal year 1899, Maj. E. F. Ladd, quartermaster, United States Volunteers, appointed auditor March 18, 1899, and operating under civil order of March 14, 1899, above referred to. The two assistant auditors practically continued their former duties under the new title and designation.

No explicit provision had been made under Executive order of May 8 for the auditing of accounts of internal revenues, and under date of July 27, 1899, the following order was promulgated:

[Circular No. 27, Division of Customs and Insular Affairs.]

WAR DEPARTMENT, *Washington, July 27, 1899.*

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, *Washington, June 27, 1899.*

By virtue of the authority vested in me as Commander in Chief of the Army and Navy, I hereby order and direct that during the maintenance of the military government of the United States in the island of Cuba and all islands in the West Indies

west of the seventy-fourth degree west longitude, evacuated by Spain, there are hereby created and shall be maintained, in addition to the offices created by Executive order of May 8, 1899, the office of assistant auditor for auditing the accounts of the department of internal revenue, and one assistant treasurer in the office of the treasurer of the island, who shall be appointed by the Secretary of War.

WILLIAM MCKINLEY.

This order will be duly proclaimed and enforced in the island of Cuba and all islands in the West Indies west of the seventy-fourth degree west longitude, evacuated by Spain.

G. D. MEKLEJOHN,  
*Acting Secretary of War.*

Mr. Ernesto Fonts y Sterling, auditor for the department of finance, was appointed assistant auditor for internal revenue under this order on August 4, 1899.

All classes of accounts provided for in War Department instructions of May 11, namely, customs, postal, internal revenue, and miscellaneous, had now been brought within one jurisdiction, save those accounts pertaining to the fiscal year 1899, which Major Ladd, by virtue of Civil Order, No. 85, Headquarters Division of Cuba, dated June 20, 1899, continued to examine and settle, and those for the period from July 17, 1898, up to and including December 31 of that year, coming within the jurisdiction of Mr. Barré as special auditor.

Centralization and unity of power and purpose, evidently desired in the aforementioned orders, were not, however, entirely accomplished. The auditor had and maintained a separate office from that of any one of his assistants, none of whom were proximate to or in touch with the others.

Mr. John C. Martin was appointed December 18, 1899, as assistant auditor for the island of Cuba, unassigned to any particular class of accounts.

On January 17, 1900, Mr. Watson tendered his resignation as auditor for the island of Cuba, and Mr. W. H. Emery, the assistant auditor for customs, was appointed to his vacancy. Mr. W. W. Barré was appointed assistant auditor and assigned to the vacancy created by Mr. Emery's promotion February 21, 1900. Mr. Emery in turn resigned March 18, 1900, and Mr. W. H. Reeves, assistant auditor for posts, was designated acting auditor.

By paragraph 13, Special Orders, No. 85, Headquarters of the Army, Adjutant General's Office, April 11, 1900, the present incumbent was appointed auditor for the island of Cuba and directed to report to the commanding general, Division of Cuba. I assumed charge April 17, 1900. On assuming the duties of auditor I examined some of the accounts of the director-general of posts, as there was then a suspicion of irregularities in the department of posts. In several verbal interviews I reported to the military governor that many of the vouchers submitted, and for large amounts, were simply statements of expenditures by officials of the department of posts, and were in no sense acceptable and should not have been passed by any auditor. All other classes of accounts except those for the department of posts were rendered in the manner prescribed by Executive order of May 8, 1899.

The system of accountability in use by that department was allowed to continue as before through the determined opposition of the director-general of posts to any change.

It was my desire to centralize the offices of the assistant auditors, and on May 5, 1900, the offices of the auditor and assistant auditors,



for internal revenues and customs were moved to their present location, Prado 110B. The contemplated removal of the offices of the assistant auditor of the department of posts met with the most strenuous objection by the director-general of posts. He claimed that the system as then operating was the same as that in use in the United States, and that a removal of the assistant auditor from the building occupied by the department of posts would seriously interfere with the administration of his department, and stated further that if any attempt was made in that direction he would immediately cable the Postmaster-General, and that the question had arisen several times before and he regarded it as definitely settled. In the face of these statements I naturally exercised some little caution before proceeding further.

In this connection I beg to call your attention to the following correspondence:

OFFICE OF THE DIRECTOR-GENERAL,  
*Habana, May 2, 1900.*

SIR: By the direction of the director-general I am sending you to-day, under separate cover, a copy of an extract from a letter written by the director-general to Maj. Gen. Leonard Wood, dated March 12, 1900, concerning the contemplated removal of the records in the office of the assistant auditor of the department of posts.

Very respectfully,

WILSON E. WILMOT,  
*Private Secretary.*

LIEUT. E. C. BROOKS,  
*Auditor for the Island of Cuba, Habana, Cuba.*

DEPARTMENT OF POSTS OF CUBA, OFFICE OF DIRECTOR-GENERAL,  
*Habana, March 12, 1900.*

GENERAL: Another matter which you called my attention to at a previous conversation was the fact that it had been reported to you that the assistant auditor for the department of posts is the disbursing officer of the department of posts. This is an error, and is a matter of record, of which I have furnished you copies.

The system of disbursements and audits in practice in the department of posts is exactly like that which obtains in the United States, and is copied after it. In the United States the Sixth Auditor of the Treasury is the officer who audits the accounts of the Post-Office Department. To him the vouchers and pay rolls are sent, and he draws the warrants upon the pay rolls and properly executed vouchers which are before him. The Sixth Auditor, or some person representing him, countersigns the warrants, which certifies to their correctness as to form and amount. The office of the Sixth Auditor of the Treasury is in the Post-Office Department building, and of easy access to the Post-Office Department. The records of the Sixth Auditor's office are the records of the Post-Office Department, and are in the custody and control of the Sixth Auditor.

The system in vogue in the department of posts and in the office of the assistant auditor for the department of posts is the same. The records of the assistant auditor for the department of posts are the records of the department of posts, and are in the custody and control of the auditor of the island, comprising properly executed vouchers, authenticated pay rolls, paid money orders, etc., and it is very essential that they be within easy reach of the department of posts, as they are consulted almost hourly.

The present assistant auditor's office is the outgrowth of a system inaugurated over a year ago by a corps of men sent from the Sixth Auditor's office at Washington, headed by the Deputy Sixth Auditor, who assisted me in creating what was then known as the bureau of postal accounts, and was organized on the exact lines of the office of the Sixth Auditor of the Treasury, who audits the postal accounts of the United States. We adopted the system in its entirety, feeling perfectly secure that it was correct and proper, and we know of no reason why the system is not as good in Cuba as in the United States. This system is the result of the best thought and experience of former Secretaries of the Treasury, Postmasters-General, and Sixth Auditors.

The present assistant auditor, Dr. W. H. Reeves, was one of the men sent here with the Deputy Sixth Auditor. He was employed for a number of years in the Sixth Auditor's office in Washington, is skilled in postal auditing, and, upon the

retirement of the Deputy Sixth Auditor, after he had completed his work in creating the bureau and in getting the system into operation, he recommended to me the appointment of Doctor Reeves as chief of the bureau, which appointment was made.

I make this detailed statement as to the connection between the assistant auditor and the department of posts, as the question of removing the assistant auditor and the records of his office from the department of posts building has been discussed, or perhaps contemplated.

Very respectfully,

E. G. RATHBONE,  
*Director-General.*

Maj. Gen. LEONARD WOOD,  
*Military Governor, Habana, Cuba.*

No. 2.

OFFICE OF THE DIRECTOR-GENERAL,  
*Habana, May 9, 1900.*

SIR: Referring to our conversation of this morning, I request that you continue, for the present at least, the present system of accounting and audits which now obtains in the department of posts and the office of the assistant auditor for the department of posts, which system, I assume, is the same as that in vogue in the United States pertaining to the accounts of the Post-Office Department, which are kept and audited in the office of the Sixth Auditor of the Treasury.

Very respectfully,

E. G. RATHBONE,  
*Director-General.*

Lieut. E. C. BROOKS,  
*Auditor for the Island of Cuba, Habana, Cuba.*

To the foregoing letter I replied as follows:

OFFICE OF AUDITOR FOR THE ISLAND OF CUBA,  
*Habana, May 9, 1900.*

SIR: Your letter of this date, requesting me to "continue, for the present at least, the present system of accounting and audits which now obtains in the department of posts, in the office of the assistant auditor in the department of posts," etc., has been received. In reply thereto I have to say that the orders from the War Department of May 11, 1899, state that—

#### DISBURSING ACCOUNTS.

Accounts of disbursement shall be rendered monthly and transmitted to the auditor within twenty days after the expiration of the month to which they pertain by the officers and agents authorized to make disbursements, in which such officers or agents shall charge themselves with all moneys advanced to them, respectively, by the treasurer, and take credit for the disbursements made by them, supported by proper vouchers. An abstract of the disbursements, accompanied by the vouchers therefor consecutively numbered, shall be transmitted with each account. Accounts for disbursements shall be rendered separately under each appropriate fund or head of account from which the moneys are advanced and paid.

#### REVENUE ACCOUNTS.

The officers or agents authorized to receive and collect moneys arising from the revenues of the islands, of whatsoever kind, shall be required to pay the full amounts received and collected by them, respectively, to the treasurer of the islands, and to render to the auditor monthly accounts therefor within twenty days after the expiration of the month to which they pertain, accompanied with properly itemized and certified statements and returns of the revenues collected, showing when, by whom, and on what account paid.

In the rendition of such revenue accounts the officers or agents will charge themselves with all revenues received and collected during the period covered by the account and take credit for the amounts paid to the treasurer, as evidenced by his receipts, countersigned by the auditor, which shall be filed with the respective accounts as the proper vouchers for the credits claimed, the number and date of such receipts being noted in the entries of amounts paid to the treasurer.

In the audit of such revenue accounts the auditor shall compare and check the treasurer's receipts filed therewith with the corresponding receipts retained by the auditor and filed in his office.

My orders to the assistant auditor, who has charge of the postal accounts, are in consonance with that quoted above, from which I have no authority to deviate.

Very respectfully,

E. C. BROOKS,  
*First Lieutenant, Sixth Cavalry,*  
*Auditor for the Island of Cuba.*

The DIRECTOR-GENERAL OF POSTS,  
*Habana, Cuba.*

(Through office of adjutant-general, Division of Cuba.)

This had occurred after the exposure of the alleged peculations, frauds, and embezzlements of Mr. C. F. W. Neely, chief of the bureau of finance, department of posts, and the consequent suspension from duty of Mr. W. H. Reeves, assistant auditor for posts, and one of the clerks of his department, who were believed to be implicated in or cognizant of, if not directly concerned in, the operations of Mr. Neely. On May 21, without further ado, I moved the assistant auditor for posts to Prado 110B, the location of the other departments of the office of the auditor. On May 24, Mr. Reeves was discharged, by order of the War Department, as assistant auditor for the island of Cuba, to take effect May 7, 1900.

Mr. A. L. Lawshe, deputy auditor for the United States Post-Office Department, was directed to report to the military governor for assignment to duty as assistant auditor for the island of Cuba in connection with a complete reaudit of the postal accounts of the island from the beginning of the American occupation until the then present time. Mr. Lawshe was given every facility for the carrying out of the instructions of the Secretary of War imparted to him before his departure for Cuba and communicated to the military governor in a letter addressed to Mr. Lawshe through the military governor by the Secretary of War under date of May 23. Mr. Lawshe's complete report of this reaudit is now in the hands of the Secretary of War and bears my indorsement.

Other matters than the postal accounts demanded serious and immediate attention, and efforts were directed toward the adoption of a uniform and equitable system of accounting, and particularly with regard to disbursements.

While returns of insular property had been provided for in civil order, Division of Cuba, of May 14, 1899, and such reports, of varying completeness and correctness, had been rendered spasmodically, yet none of my predecessors had given any particular attention to the matter, nor did they attempt an examination or settlement of any of the same. The comparatively few returns rendered were found filed away unexamined and without regard to their contents, date, or manner of receipt.

Having in mind the proper relation between the disbursement of moneys and accountability for property purchased therewith, a new system of blanks, adapted from those in use by the officers of the Quartermaster's Department of the Army in rendering their money and property accounts and returns respectively to the Auditor for the War Department and to the Quartermaster-General, was put under process of construction for distribution to disbursing officers. This system, that of the Quartermaster's Department, which has withstood

the tests of time and the strain of extraordinary conditions, and which had been applied to conditions more nearly similar to those existing on this island than had any other, was adopted only after the due deliberation which its importance accorded it. The vouchers for the disbursement of moneys used prior to this time had allowed the expenditure of property on the money voucher itself on certificate of an officer that "the articles have been expended and applied to the purpose for which purchased." This provision gave general and natural rise to an abuse demanding correction—that of the expenditure of articles which, by their very nature, were unexpendable and certainly intended to be accounted for under any known system of property accountability. These extraordinary expenditures of property included such items as steam launches, road rollers, carts, wagons, horses, and all kinds of transportation, valuable tools, and mechanical instruments. Payments for both supplies and services were reported on a single abstract, and the rendition of monthly accounts of purchases, in addition to the money account, was the exception rather than the rule. The delay necessitated by a proper consideration of the points involved and by the printing of the blanks themselves extended beyond the period of this report and into the next fiscal year.

Every effort was made while attempting to thus modify this system of accountability to bring up to date the current work of the office, and the various assistant auditors and clerks contributed collectively and individually to the best of their several powers and abilities to the end desired to be accomplished. It is but fair to state that the several departments when brought together in their present relation, while with notable exception had displayed a commendable desire in the right direction, were at variance in their methods and behind in their work.

The assistant auditors had been required by the War Department instructions of May 11, 1900, to certify to the audit of accounts coming within their several jurisdictions. These certificates were and are subject to the approval of the auditor before they become authentic and are finally entered on the books of the office provided for by the before-quoted order, and abstracts of these certificates rendered the military governor and the War Department. This had been the only check exercised by the auditor over the various branches of his office, and while he was made the general custodian of records pertaining to his office, they had been so scattered as to be difficult of access. No general record of correspondence or precedents had been kept, and the absence of specific instructions had given birth to multifarious practices and the greatest laxity in the preparation and audit of accounts.

An immediate effort toward the organization of a proper system was made, and this course comprehended the instruction and education of not only the officers rendering accounts, but of the personnel of the auditor's office.

In the disallowances of expenditures and suspensions of accounts for error a free correspondence and interchange of opinions between the accountable officers and this office have been encouraged, not only for the settlement of specific items or points under discussion, but as a means to the general dissemination of a knowledge of the principles of accountability. The progress of reorganization, retarded as it was by the accumulation of work and the reports called for by the War Depart-

ment, and in connection with the Senate inquiry, and in many instances the unfamiliarity of the office force with their duties, was necessarily slow.

The division in charge of the assistant auditor for posts was busily engaged in the reaudit of accounts under the instructions of the Secretary of War, before referred to, and in the urgency of such reaudit, current work, save that which by its nature could not even be momentarily neglected, was discontinued temporarily. The reaudit was conducted with all dispatch permitted by its serious and extraordinary nature.

The system of disbursements pertaining in the department of posts in brief was as follows: All bills were rendered to the director-general of posts, who referred them in turn to the chiefs of bureaus cognizant of the subject-matter. Upon the approval of the director-general they were sent to the assistant auditor for the department of posts, who thereupon drew up certificates for his files, stating the accounts, and drew warrants for the payment of the same. These warrants were sent to the director-general, who signed and returned them to the assistant auditor for posts for countersignature. The system was a survival of that pursued before the organization of this office, and the relation between the director-general and the assistant auditor for posts was precisely that of the director-general to his former subordinate and appointee, the chief of the bureau of postal accounts, department of posts.

War Department instructions of May 11, 1900, prescribed that accounts of revenue receipts derived from the island should be rendered to the auditor and his assistants. It provided further that such receipts were and should be designated customs receipts, postal receipts, internal-revenue receipts, and miscellaneous receipts. In view of the foregoing, then, there seems to be no doubt that reports of postal receipts, as well as of all others, were required to be rendered directly to this office. Such was not the case, however. This office received no reports from postmasters and was entirely dependent on the department of posts for a statement of its receipts. These statements were rendered by the bureau of finance, department of posts, from time to time, generally monthly, frequently in round numbered thousands only, and comprehended a general statement of receipts of the whole postal service, designating the source of receipts, whether from the sale of stamps, money orders, etc., but failing to set out the post-offices where such sales occurred. They were generally rendered in memorandum form, and instances are on record where they are in pencil and without signature. It will be readily seen that there was practically no check exercised over the collection of postal receipts by this office and that the bureau of the department of posts having charge of its moneys was alone informed of the source from which they were derived and obtained. When this condition had been fully ascertained, and with the beginning of the succeeding fiscal year, reports from postmasters of the receipts of their offices were required to be rendered direct to this office. These reports are rendered on form No. 220, department of posts.

The check maintained on the issue and payment of money orders is essentially the same as that in use in the United States. The forms as well as the methods closely conform. The loss of funds in transit is

only proportionate to that elsewhere, and but few frauds have been attempted; these have been promptly discovered and made good. The system as a whole seems to be satisfactory and to answer all demands made on it.

Previous to January, 1900, a settlement of the international exchange account between the department of posts of Cuba and the United States postal service was had at the end of each quarter. Owing to the lack of facilities for making remittances, a running account of exchanges was opened at that time and no complete settlement has since been made. Some more satisfactory arrangement for the remittance of money-order funds between the department of posts and the United States should be made, but as such matter is without the jurisdiction of this office it is not deemed necessary to make further comment.

With the beginning of this fiscal year the mode of accounting for collections and disbursements of internal revenue underwent a complete revulsion. While Spanish supremacy was at an end on January 1, 1899, by orders of the military governor her laws still remained in force and effect, and her accounting systems permeated the entire internal-revenue department of the island. Those in charge of the department of finance had no better example than that of their Spanish predecessors, and necessarily accepted it as the most available.

There were throughout the island disbursing officers called *administradores provinciales de hacienda* who collected internal revenues and taxes and made payment out of such collections according to instructions, either general or special, from the secretary of hacienda. Whenever these collections failed to meet the expenses of the internal government, requisition was made on the treasurer of the island for the amounts necessary to cover the deficits. Payments were often and generally made by the *administrador* through the agency of an *habilitado*, a substitute who represented the disbursing officer. This official received a certain sum of money, for which amount he left with the *administrador* a voucher properly signed. He then paid all bills, receiving a per centum thereon from the payees for his services, on receipt of which bills he forwarded them to the *administrador* to be attached to the voucher, signed by himself, as a subvoucher showing his disposition of the money with which he has already charged himself. This condition grew out of the difficulties of communication and the fact that the employees of the internal government could not be expected to travel, at the end of each month, to the provincial capitals for payment of their salaries, nor could the disbursing officer or *administrador* close his office and proceed from place to place to make the necessary payments.

These were the conditions pertaining at the time when this office was established, and the change from this generally outlined system to that pertaining at the present time was a matter of great tedium and one that has been finally accomplished. The *habilitado*, or middleman, although he fought hard to keep his place, is now a matter of history, and a general use of checks has been substituted for his services.

The provisions of Civil Order No. 245, Headquarters Division of Cuba, December 19, 1899, have been the result of a very practical economy in the expenses of officials traveling on public business. Up to the time of its publication those departments of the military govern-

ment dependent upon internal revenues had governed themselves in matters of the kind according to the customs and usages of the service during the Spanish régime, which afforded a very considerable latitude. This order, as here cited, provides for a daily allowance for officials of the government when traveling, which is based on their rate of salary, and can in no case exceed a maximum of \$4.50. Overcoming the difficulties that always attend the starting up of a new system, this office has even succeeded in reducing the \$4.50 allowance by demanding receipts that shall cover every expense incurred, save those of a trifling nature involving a small amount of money, such as cab hire, etc. A positive saving has been the result.

No. 245.

HEADQUARTERS DIVISION OF CUBA,  
*Habana, December 19, 1899.*

The military governor of Cuba directs the publication of the following order:

Except as specified in Paragraph IX travel allowances will be paid by the disbursing officer indicated in this paragraph, as follows: For the civil service, by the administrador of the hacienda of the province in which the journey is completed; for military officials charged with the execution of civil duties, by the chief disbursing officer of the insular funds at headquarters of the military department of the officer.

Form 012, finance department, shall be used for statement of travel allowances.

II. To entitle a civil or military official to refundment of the cost of transportation and allowances in connection therewith, at the expense of the State, the journey must be specifically authorized by a proper superior previous to its commencement. Such authority will state the special duty enjoined, recite that the travel is necessary for the public service, and direct the official to return to his proper station on completion of the assigned duty, if such return is contemplated.

The original order (written authority) and indorsements thereon, or true copy of the same, will be filed with the vouchers (form 012, finance department) before payment will be made.

III. Whenever practicable to do so, transportation request will be issued to cover travel by rail and water, and when so issued allowance for transportation will not be refunded.

When transportation requests are issued to cover travel, the fact shall be noted on the order, or other written authority for the journey, by the official issuing the request.

IV. Transportation by water usually includes subsistence. The cost of the ticket only will be refunded or paid in such cases.

V. First class: Civil officials (also military when on civil duties) whose annual salary is \$1,200 or more will be reimbursed for first-class transportation and other traveling expenses, as follows, viz:

a. Charge for cab to and from stations, but not to exceed 50 cents each way.

b. Charge for transfer of baggage to and from stations not to exceed 50 cents each way.

c. Actual cost of transportation of baggage, where the same is not allowed free on the ticket, not to exceed 100 pounds in weight.

d. Actual expenses for subsistence, not to exceed in any case \$4.50 per diem, while traveling and for the time absolutely necessary for a prompt transaction of the business directed to be performed.

VI. Second class: Civil officials whose salary is \$800 and less than \$1,200 shall be reimbursed for expenses, when traveling under orders, as for first class, except for transportation, which shall be at second-class rates, and for subsistence, which is limited to \$3 per day.

VII. All other persons traveling under orders at the expense of the State shall be reimbursed for travel expenses as for first class, except for transportation, which shall be at third-class rates, and for expenses of subsistence, which is limited to \$1.50 per day.

VIII. Travel fare and allowances, at the rates specified in paragraphs V, VI, and VII, due to employees of the departments of agriculture, industry, commerce, and public works who may be ordered on duty in connection with any specially authorized public works will be paid from the special appropriation and by the disbursing officer of the special fund.

IX. An appropriation of \$16,800 per annum, or so much thereof as may be necessary, is hereby made for travel expenses of the civil service and allotted as follows, to be available on monthly estimates in due proportions:

To province of Habana .....	\$3, 600. 00
To province of Matanzas .....	3, 000. 00
To province of Santa Clara .....	3, 000. 00
To province of Santiago de Cuba .....	3, 000. 00
To province of Pinar del Rio .....	2, 400. 00
To province of Puerto Principe .....	1, 800. 00

ADNA R. CHAFFEE,  
*Brigadier-General, Chief of Staff.*

The task which fell to the internal-revenue division of this office was one of the most difficult. The establishing of a system of accounts hitherto unknown and so little understood that at first, before affairs settled into running order, the errors in the accounts submitted made it necessary to correct and reform nearly every document received, and caused a great amount of correspondence.

The customs division underwent so many vicissitudes in the change of chiefs that but little progress had been made in the way of improvement. The system of auditing was practically that established while the division was a part of the customs service of the island, and while the system there adopted may have been all that could have been desired, its administration was lax in the extreme. Conditions improved, however, toward the latter part of the year, and it is expected that this division will be one of the most efficient, as it is one of the most important.

The duties of the bookkeeping division are so well defined in War Department instructions of May 11, 1899, that it is unnecessary to outline them here. A copy of those instructions is herewith appended, marked "Exhibit A."

It is intended to establish a division of property returns, and with this end in view I have obtained the services of a War Department clerk, who, when the necessary forms have been prepared and issued, will examine all those returns now rendered, as well as those to be hereafter rendered, as it is intended to enforce the provisions of Civil Order, Division of Cuba, March 14, 1899, relating to the rendition of property returns.

E. C. BROOKS,  
*Major and Quartermaster, U. S. V.,*  
*Auditor for the Island of Cuba.*

THE MILITARY GOVERNOR, ISLAND OF CUBA,  
*Habana, Cuba.*

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EXHIBIT A.—*Rules and instructions to carry into effect the Executive Orders relating to the military government by the United States in the island of Cuba, and all islands in the West Indies west of the seventy-fourth degree, west longitude, evacuated by Spain, during the maintenance of such military government.*

PROMULGATING ORDER.

WAR DEPARTMENT,  
*Washington, May 11, 1899.*

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION,  
*Washington, May 8, 1899.*

By virtue of the authority vested in me as the Commander in Chief of the Army and Navy of the United States, I hereby order and direct that during the maintenance



of the military government by the United States in the island of Cuba and all islands in the West Indies west of the seventy-fourth degree, west longitude, evacuated by Spain, there are hereby created and shall be maintained the offices of auditor of the islands; one assistant auditor for auditing the accounts of the department of customs, and one assistant auditor for auditing the accounts of the department of post-offices, who shall be appointed by the Secretary of War, and whose duties shall be to audit all accounts of the islands.

There is hereby created and shall be maintained the office of treasurer of the islands, which shall be filled by the appointment thereto of an officer of the Regular Army of the United States. The treasurer of the islands shall receive and keep all moneys arising from the revenues of the islands, and shall disburse or transfer the same only upon warrants issued by the auditor of the islands and countersigned by the governor-general.

All rules and instructions necessary to carry into effect the provisions of Executive orders relating to said islands shall be issued by the Secretary of War.

WILLIAM MCKINLEY.

The above order and the following rules and regulations will be duly proclaimed and enforced in the island of Cuba and all islands in the West Indies west of the seventy-fourth degree, west longitude, evacuated by Spain, as therein provided, and all regulations and orders heretofore issued inconsistent therewith are hereby repealed.

G. D. MEIKLEJOHN,  
*Assistant Secretary of War.*

#### STATION OF OFFICERS.

The governor-general of the said islands shall be stationed in the city of Habana, and the officers provided for in Executive order of May 8, 1899, shall be stationed at and have their offices in said city.

#### THE AUDITOR AND ASSISTANT AUDITORS OF THE ISLANDS.

The auditor and the two assistant auditors of the islands, appointed under Executive order of May 8, 1899, shall examine and settle all accounts pertaining to the revenues and receipts derived from the islands and expenditures paid therefrom, and certify the balances thereon.

The assistant auditors shall be subject to the direction and general supervision of the auditor, and the balances of accounts examined and certified by them shall be subject to the approval of the auditor, and when so approved shall be as final and conclusive as if examined and certified by the auditor.

All accounts pertaining to the department of customs shall be assigned to one of the assistant auditors, and all accounts relating to the department of post-offices shall be assigned to the other assistant auditor.

The auditor shall issue and personally sign all warrants for the payment of moneys by the treasurer, which warrants shall be transmitted to the governor-general to be countersigned by him. No warrant shall be drawn for the advance of moneys except upon requisition therefor made by the proper officer, approved by the governor-general, and allowed by the auditor; and no warrant shall be issued for the payment of the balance found due on any account, except upon the certificate of the auditor, or the certificate of one of the assistant auditors approved by the auditor, upon the settlement of such accounts.

Warrants may be issued for the necessary transfer of funds from one fund to another, on the books of the treasurer and auditor, upon the approval and request of the governor-general, upon proper showing made to him, where the funds on the treasurer's books to the credit of any particular fund are not sufficient to pay the necessary expenses on that particular account. Such transfer warrants shall be issued by the auditor and countersigned by the governor-general.

Warrants drawn for making advances of money from funds in the treasurer's hands shall be denominated "accountable warrants," and shall be numbered consecutively, a separate series being preserved.

Warrants drawn for the payment of balances due on accounts settled and certified by the auditor shall be denominated "settlement warrants," and shall be numbered consecutively, in a separate series.

And warrants drawn for the transfer of moneys from one fund to another shall be denominated "transfer warrants," and shall be numbered consecutively, in a separate series.

The title or name of the fund or head of account from which each warrant is payable must be stated thereon, and the official seal of the auditor impressed thereon.

All receipts issued by the treasurer for moneys paid to him shall be in duplicate, and shall be countersigned by the auditor, unless some error therein shall be found, in which case they shall be returned to the treasurer for correction. When so countersigned, one receipt in every case shall be retained in the office of the auditor and the other shall be delivered or transmitted by the auditor to the person by whom the payment was made.

The receipts retained by the auditor will constitute the necessary check and voucher, in his examination and settlement of the treasurer's account of receipts and expenditures, as the authority for charging the treasurer with moneys received, and after the settlement of the accounts to which they pertain such receipts will be filed therewith in the office of the auditor.

And the warrants paid by the treasurer, accompanied with the proper evidence of payment, shall constitute the vouchers on which the treasurer shall receive credit for payments made by him, and after the settlement of his accounts by the auditor such warrants shall be filed therewith.

The certificates on the settlement of accounts made by the auditor and by the assistant auditors shall be numbered consecutively and filed with the respective accounts and vouchers in the office of the auditor, who shall preserve the same.

The auditor shall prescribe the forms for keeping and rendering all accounts subject to his examination and settlement, which forms shall conform substantially with those used by officers rendering accounts to the Treasury Department of the United States, and issue all necessary instructions to the officers and agents rendering such accounts.

And in case any officer or agent whose duty it is to collect and receive moneys arising from the revenues of the islands of whatever kind, and to make disbursements of such moneys for any purpose, shall fail to render true and correct accounts of such receipts and disbursements to the auditor, or to transmit the same within twenty days after the expiration of the month to which they pertain, or shall neglect to render the same when requested so to do, it shall be the duty of the auditor forthwith to report such case to the governor-general for proper action.

There shall be in the office of the auditor a division of bookkeeping, in which shall be kept proper books of entry and ledgers for recording the general accounts of receipts and expenditures pertaining to the revenues of the islands and the personal accounts of the agents and officers authorized to collect the same and to disburse moneys advanced by the treasurer upon warrants, as herein provided, and of all other accounts or claims allowed and certified by the auditor.

#### ACCOUNTS OF GENERAL RECEIPTS AND EXPENDITURE.

The receipts issued by the treasurer for moneys paid to him, after being countersigned by the auditor, shall be credited in the proper ledgers of general receipts and expenditures to the appropriate funds arising from revenue accounts, namely: Customs receipts, postal receipts, internal-revenue receipts, and miscellaneous receipts; and in making such credit entries from the treasurer's receipts the number and date of the receipt and the name of the person by whom the payment was made shall be noted.

All warrants drawn by the auditor, after being countersigned by the governor-general, shall be charged in the ledgers of general receipts and expenditures to the appropriate funds or heads of account from which the same are payable, and in making such debit entries the number and date of the warrant and the person to whom paid shall be noted.

#### PERSONAL LEDGER ACCOUNTS.

In the ledgers for personal accounts all advances of moneys made upon requisitions and warrants to officers and agents authorized to disburse the same shall be charged to such officers, respectively, under the appropriate funds or heads of account at the time of issuing the warrants for such advances of money, the numbers and dates of the respective warrants being noted in making such debit entries, and for the disbursements made by such officers or agents which may be allowed by the auditor or by the assistant auditors in the settlement of the monthly accounts of such disbursements proper credits shall be entered to the respective personal accounts from the certificates of the settlements made by the auditor and assistant auditors, the number and dates of the respective certificates being noted in making the credit entries.

And in like manner the certificates of settlement of individual accounts of all kinds made by the auditor and by the assistant auditors shall be entered in the ledgers of

personal accounts to the proper individual account under the appropriate fund or head, the number and date of the auditor's certificate being noted; and all warrants issued upon certificates of settlement of accounts made by the auditor shall be charged to the proper individual account under the appropriate head in the ledgers of personal accounts, the number and date of the warrant being noted.

In making the settlement of each account, and before certifying the same, the auditor and assistant auditors shall require a statement or certificate from the division of bookkeeping in his office, setting forth the last certified balance on the particular account, and the debits or credits since entered thereon, in the personal ledgers, which statement or certificate shall be used as the basis of the auditor's statement of the account before him.

#### DISBURSING ACCOUNTS.

Accounts of disbursement shall be rendered monthly and transmitted to the auditor within twenty days after the expiration of the month to which they pertain, by the officers and agents authorized to make disbursements, in which such officers or agents shall charge themselves with all moneys advanced to them, respectively, by the treasurer, and take credit for the disbursements made by them, supported by proper vouchers. An abstract of the disbursements, accompanied by the vouchers therefor, consecutively numbered, shall be transmitted with each account. Accounts for disbursements shall be rendered separately under each appropriate fund or head of account from which the moneys are advanced and paid.

#### REVENUE ACCOUNTS.

The officers or agents authorized to receive and collect moneys arising from the revenues of the islands, of whatsoever kind, shall be required to pay the full amounts received and collected by them, respectively, to the treasurer of the islands, and to render to the auditor monthly accounts therefor within twenty days after the expiration of the month to which they pertain, accompanied with properly itemized and certified statements and returns of the revenues collected, showing when, by whom, and on what account paid.

In the rendition of such revenue accounts the officers or agents will charge themselves with all revenues received and collected during the period covered by the account, and take credit for the amounts paid to the treasurer, as evidenced by his receipts countersigned by the auditor, which shall be filed with the respective accounts as the proper vouchers for the credits claimed, the number and date of such receipts being noted in the entries of amounts paid to the treasurer.

In the audit of such revenue accounts the auditor shall compare and check the treasurer's receipts filed therewith with the corresponding receipts retained by the auditor and filed in his office.

All revenue accounts shall be rendered and kept separately under the appropriate funds or heads of accounts to which they respectively pertain; that is, all revenues arising in the department of customs shall be entered and accounted for under the head of customs receipts; those arising in the department of post-offices, under the head of postal receipts; all revenues derived from internal taxes and duties, as distinct from customs receipts and postal receipts, shall be entered and accounted for under the head of internal-revenue receipts, and all revenues from other sources under the head of miscellaneous receipts.

#### REQUISITIONS.

Requisitions for advances from funds in the hands of the treasurer for paying necessary and proper expenses chargeable to the revenues of the islands shall be made by the respective officers or agents authorized to disburse the same, in such form as shall be needed to defray the necessary expenses for one month, and shall be accompanied with itemized estimates of the amounts required.

Each requisition shall state upon its face the particular fund or head of account under which the money is to be disbursed, and shall be forwarded to the auditor, who shall cause to be indorsed thereon the balance due to or from the officer or agent making the requisition, as shown by the books of the auditor's office, and the amount of credits shown by any unsettled accounts of such officer or agent remaining in the auditor's office. Thereupon such requisition, with the estimates, shall be transmitted to the governor-general for his approval, and when his approval shall be indorsed thereon the requisition shall be returned to the auditor for allowance, and when allowed by him and so indorsed upon the requisition, over his official signature, the proper warrant shall be issued for the amount allowed, to which the requisition shall be attached.

In the matter of the allowance of requisitions and the issuing of warrants for the advances of money therein requested, the approval of the governor-general shall be final and conclusive upon the auditor. If at the time of the reference of a requisition to the governor-general for his approval, or at any time before the warrant thereon shall have been issued, any facts shall come to the knowledge of the auditor which, in his judgment, afford sufficient grounds for refusing the advance of money asked for, he shall forthwith communicate the same in writing to the governor-general, whose decision shall be final.

#### OFFICIAL TITLE OF THE AUDITOR AND ASSISTANT AUDITOR—AUDITOR'S SEAL.

The official title of the auditor, to be affixed to his official signature, shall be auditor for the island of Cuba, and the official title of the assistant auditor shall be assistant auditor for the island of Cuba.

The auditor shall have and keep an official seal, upon which shall be engraved the following design: "Office Auditor, Island of Cuba—Official Seal."

The auditor shall affix his official seal to each warrant issued by him before the same shall be countersigned by the governor-general and to all copies or transcripts of papers in his office which he may be required to certify officially.

#### RETURNS TO BE MADE BY THE AUDITOR.

The auditor shall transmit to the governor-general a copy, duly certified, of each certificate on the settlement of accounts made by himself and by the assistant auditors.

The auditor and assistant auditors shall, at the time of settlement, send an official notification in writing to each person whose accounts have been settled in the auditor's office, stating the balances found due thereon and certified and the differences arising on such settlement by reason of disallowances or suspension made by the auditor, or from other causes, which statements of differences shall be properly itemized.

The auditor shall forward to the Secretary of War, not later than ten days after the expiration of each month, a full and complete report of all moneys received by the treasurer during the preceding month, as shown by the entries made from the treasurer's receipts retained in the auditor's office, a statement of all advances of moneys made on warrants during the preceding month, and an itemized statement of all disbursements and expenditures audited during the preceding month.

#### PROVISION FOR AN ACTING AUDITOR.

In case of the death, resignation, absence, or sickness of the auditor the governor-general shall, by writing under his hand designate one of the assistant auditors to act as auditor and perform the duties of such officer until a successor is appointed or such absence or sickness shall cease.

#### TREASURER OF THE ISLANDS.

The treasurer of the islands, appointed under Executive order of May 8, 1899, shall receive and safely keep all money arising from the revenues of the islands, from whatever source derived, and shall keep a properly detailed account thereof in permanent books of record, in which such revenues and all receipts shall be entered under appropriate heads, with the names of the agents, officers, and persons from whom received and the dates of receipt.

All moneys received on account of the department of customs shall be credited to the account of customs receipts; all moneys received from the department of post-offices shall be credited to the account of postal receipts; all moneys received from internal taxes and duties, as distinct from customs receipts and postal receipts, shall be credited to the account of internal-revenue receipts; and all moneys received from other sources shall be credited to the account of miscellaneous receipts.

The accounts of the treasurer shall be kept in the money of the United States, and all payments made to him in any foreign coin or currency shall be reduced to money of the United States at the true and proper valuation.

The treasurer shall issue receipts in duplicate for all moneys received by him, which shall be numbered consecutively, and shall state when, from whom, and on what account received, and the amounts in money of the United States, and also, when paid in any foreign coin or currency, the amounts and kind of foreign money in which payments were made shall be stated upon the receipts, and the rates at which the same are reduced to money of the United States.

All receipts, original and duplicate, issued by the treasurer shall be countersigned by the auditor of the islands, without which they shall be invalid, and for this purpose the treasurer shall, immediately upon issuing each receipt in duplicate, transmit both receipts to the auditor.

All moneys derived from revenues of the islands and receipts from all sources shall be paid to the treasurer in full without any deduction.

Needful advances from the moneys in the hands of the treasurer shall be made monthly to the proper officers authorized to disburse the same for the purpose of paying the necessary and proper expenses of collecting the revenues, auditing the accounts, and such other legitimate expenses connected with the military government of the islands as are not specifically appropriated for by the Congress of the United States.

Such advances of moneys in the hands of the treasurer shall be made upon warrants based upon requisitions with proper estimates, showing under what particular fund or head of account the money is to be expended. Upon the approval of such requisitions by the governor-general and the allowance of the same by the auditor the proper warrants thereon shall be issued by the auditor and countersigned by the governor-general.

No payment shall be made by the treasurer except upon warrants issued by the auditor and countersigned by the governor-general, and such warrants, when paid and accompanied with the proper evidence of payment, shall be the vouchers upon which the treasurer shall receive credit in the settlement of his accounts.

All warrants drawn upon the treasurer shall be debited on the books of his office to the proper fund or head of account from which the same is made payable, after such warrants shall have been countersigned by the governor-general.

In the payment of warrants the treasurer shall remit the amount by draft or check, payable to the order of the person in whose favor the warrant is drawn, retaining the warrant in his office, and noting upon such draft or check the number and date of the warrant which it represents and the fund from which payable; and when such draft or check shall have been paid, properly indorsed, and attached to the warrant it shall constitute the proper evidence of payment.

The treasurer shall render monthly accounts of the receipts and expenditures of his office and submit the same to the auditor for examination and settlement not later than ten days after the expiration of each month. In rendering such accounts the treasurer shall charge himself with all moneys received during the period covered by the account, under the appropriate funds or heads of account, and furnish therewith abstracts showing in detail the amounts received under each head, from whom received, and giving the numbers and dates of the receipts issued therefor.

And he shall credit himself with all moneys paid, under the appropriate funds or heads of account, and file with his account abstracts showing in detail the amounts paid under each head, to whom paid, and giving the numbers and dates of the warrants issued in payment, which warrants shall be filed with his account.

The treasurer shall forward to the Secretary of War, not later than ten days after the expiration of each month, a full and complete report, duly certified, of all moneys received by him, together with an itemized statement of all disbursements, and shall also transmit a duly certified copy of the same to the governor-general.

#### OFFICIAL TITLE OF THE TREASURER, AND OFFICIAL BOND.

The official title of the treasurer to be affixed to his official signature shall be treasurer of the island of Cuba.

He shall give bond with sufficient sureties, to be approved by the Secretary of War, for the faithful performance of the duties of his office, in such amount as shall from time to time be fixed by the Secretary of War.

#### POWERS AND DUTIES OF THE GOVERNOR-GENERAL IN THE ACCOUNTING SYSTEM OF THE ISLANDS.

##### *Examination of accounts.*

The governor-general shall make quarterly, and oftener if deemed expedient, an examination of the books and accounts of the auditor and treasurer, and a comparison of the results shown by the same, and also an examination and count of the moneys in the hands of the treasurer, and submit his report thereon to the Secretary of War.

U. S. G. O.

*Approval of requisition.*

All requisitions for advances of money from funds in the hands of the treasurer to officers or agents authorized to disburse the same shall be approved by the governor-general when submitted in proper form and the advances of money asked for appear reasonable and necessary.

Such requisitions shall be made monthly by the proper officers or agents and be accompanied with itemized estimates of the funds required for defraying necessary expenses for one month, specifying the character of the expenditures and the funds or head of account from which payable.

Such requisitions shall be forwarded by the officer or agent making the same to the auditor, who shall indorse thereon the condition of the account of the officer or agent asking for the advance of money as disclosed by the books of his office, and also the amount of credits shown by any unsettled account of such officer or agent remaining in the auditor's office. The requisition shall then be submitted to the governor-general for approval.

Should the governor-general find in any case that good and valid objections exist to making the advance of money asked for, he may decline to approve the requisition and return it to the auditor with a written statement of his objections.

The auditor shall thereupon at once advise the officer or agent making the requisition of the objections thereto and specify what is required to remove such objections in order that his requisition may be honored.

Should the governor-general regard the amount of any requisition as excessive or any item thereof as improper, he may approve the requisition in such sum as shall appear to him to be reasonable and just.

*Countersigning of warrants.*

The governor-general shall countersign all warrants issued in due form by the auditor, upon proper authority, for the payment of moneys from the funds in the hands of the treasurer.

*Accountable warrants.*

The proper authority for the issue of an accountable warrant for the advance of moneys to authorized disbursing officers or agents for the purpose of defraying necessary and legitimate expenses shall be the requisition of such officer, accompanied with itemized estimates of the funds needed, which requisition must, prior to the issuing of the warrant, be approved by the governor-general and allowed by the auditor, and shall be attached to the warrant when presented to the governor-general.

*Settlement warrants.*

The proper authority for the issue of a settlement warrant in payment of a balance found due by the auditor upon an account settled and certified by him shall be a duly certified copy of the auditor's certificate on such settlement, which shall be attached to the warrant when presented to the governor-general.

Should the governor-general require further information before countersigning any settlement warrant he may make written request for the same of the auditor, who shall without delay furnish the governor-general a written statement of the case, with the reasons and authority for the allowance of the account and the payment of the certified balance.

Should the governor-general be dissatisfied with the auditor's explanations, and have good and sufficient grounds for holding that the action of the auditor is unwarranted and open to grave objections, he may in such case decline to countersign the settlement warrant, and shall forthwith report the case to the Secretary of War for instructions, submitting the reasons for his action, together with the papers in the case.

*Transfer warrants.*

The proper authority for the issue of a transfer warrant for the transfer of an amount from one fund or head of account to another upon the books of the treasurer and auditor shall be the approval and request of the governor-general, made upon proper showing to him, and indorsed upon the papers, which shall be attached to the warrant when presented to the governor-general.

The showing to the governor-general necessary to his approval and request for transfer of funds on the treasurer's books shall be a certificate from the treasurer showing the condition of the funds on his books and an official statement from the auditor setting forth the reasons and necessity for such transfer and the contemplated expenditures or payments which require it.

*Designation of an acting auditor.*

In case of the death, resignation, absence, or sickness of the auditor of the island, the governor-general shall by writing, under his hand, designate one of the assistant auditors to act and perform the duties of the auditor until a successor is appointed or such absence or sickness shall cease.

*Appeals from the action of the auditor.*

Any person aggrieved by the action or decision of the auditor in the settlement of his account or claim by that officer may, within one year, take an appeal in writing to the governor-general, which shall specially set forth the particular action of the auditor to which exception is taken, with the reasons and authorities relied on for reversing such action.

If the governor-general shall confirm the action of the auditor he shall so indorse the appeal and transmit it to the auditor, and the action of the auditor shall thereupon be final and conclusive.

Should the governor-general fail to sustain the action of the auditor, he shall forthwith report his grounds of disapproval to the Secretary of War, together with the appeal and the papers necessary to a proper understanding of the matter. The instructions of the Secretary of War in such case shall be final and conclusive.

*Title to be observed in the rendition and certification of accounts.*

All accounts of the treasurer of the islands, and of the various officers and agents authorized to collect the revenues, receive moneys, and make disbursements, and all other accounts subject to examination and settlement by the auditor and assistant auditors, shall be with "the military government of the island of Cuba and all islands in the West Indies west of the seventy-fourth degree, west longitude, evacuated by Spain," and all balances certified by the auditor and assistant auditors shall be certified as due to or from said military government, as the case may be.

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EXHIBIT B.

HEADQUARTERS DIVISION OF CUBA,  
Habana, March 14, 1899.

The military governor of Cuba directs the publication of the following order:

1. The auditor of the island of Cuba will have charge of the examination and scrutiny of all accounts arising from the disbursement of funds obtained from the customs receipts in the island of Cuba except those now audited by the auditor of the customs service.

2. He will prescribe the forms of keeping and rendering all public accounts arising from the disbursement of said funds, and all officers disbursing the same or any part thereof shall make due return to him, as herein prescribed.

3. As soon as possible after receiving any account or return the auditor will cause it to be examined in his office, and he is authorized and directed to notify disbursing officers of all errors or irregularities in their accounts, and when so notified disbursing officers will take immediate steps to correct such errors or irregularities.

4. Whenever the errors have been corrected or payment has been made for deficient articles, and the action of the auditor is sustained or modified by the military governor, a return will be regarded as settled and the officer who rendered it will be notified accordingly.

5. If the necessary correction in a return be not made within two months from the date of notification by the auditor the facts will be reported to the chief of staff of the Division of Cuba.

6. Balances which may from time to time be certified by the auditor upon settlement of public accounts shall be final and conclusive upon the executive branch of the government, except that any person whose accounts may have been settled, the head of a department or of any establishments not under the jurisdiction of a department to which the account pertains may, on presentation of new evidence, obtain a revision of the military governor, whose decision upon such revision shall be final and conclusive upon the executive branch of the government.

7. The auditor will preserve, with their vouchers and certificates, all accounts that have been finally adjusted. He will also superintend the recovery of all debts finally certified by him to be due to the government.

8. The auditor of the finance department will, under the regulations prescribed in this order and concurrently with the auditor of the island, examine and scrutinize all accounts and returns rendered by civilian officers of the military government of Cuba.

9. The head of a department to which accounts pertain will cause each account current or property return, with accompanying papers, to be examined and transmitted to the auditor of the finance department within twenty days from the date on which such account was received at his office. When a suspension or disallowance is made the department will notify the accountable officer, that he may have an opportunity to submit explanations.

10. All officers requiring funds will submit to the chief of staff of the division approved estimates of the same, which shall state the purposes for which the funds are to be used. These estimates should be submitted not later than the 20th day of the month preceding that for which the estimate is made. Special requisitions will be made for sums needed for unforeseen contingencies.

11. All transfers of funds or property will be accompanied by invoices and receipts in duplicate, but no transfer of funds shall be made except on the order of the head of an executive department or in case of a United States Army officer, on the order of his proper superior officer.

12. The use of funds for purposes other than those for which specifically appropriated is prohibited. Heads of departments, in notifying officers of remittances, will inform them of the amount remitted under each appropriation.

13. Funds in the personal possession of a disbursing officer are so kept at his own risk.

14. No officer disbursing money or directing its disbursement shall be concerned individually, directly or indirectly, in the purchase or sale of any articles intended for use by or pertaining to the public service.

15. No officer or clerk of a disbursing officer shall be interested in the purchase of any employee's certificate of pay due or any other claim against the government.

16. Officers will not purchase supplies for the government from any other person in its service, nor contract with any such person to furnish supplies or service to the government, or make any government purchase or contract in which such person shall be permitted to share or receive benefit.

17. Accounts current will be rendered monthly and will be made in duplicate, each accompanied by the proper abstracts and vouchers; one copy will be forwarded to the auditor of the island, the other will be retained by the officer. Should the disbursing officer be a civilian under the military government of Cuba, the accounts will be made in triplicate, two being sent to the head of the department under whose direction the disbursement is made and one retained by the officer. On receipt of these the head of such department will immediately transmit one of the accounts to the auditor of the island.

18. Accounts current must be made out in time to reach the auditor not later than the 20th day of the month following that covered by the account.

19. With the accounts will be forwarded all orders and other papers upon which the accountable officer relies to relieve himself from responsibility, including abstracts of purchases made during the month.

20. All disbursements must be covered by vouchers, in duplicate, accompanied by duplicate itemized and receipted bills.

21. When an officer is relieved from duty he will certify outstanding debts, if any, to his successor, and transmit a list of the same to the head of his department. Unless otherwise ordered, he will turn over to his successor all public money, property, books, and papers pertaining to the service from which he is relieved.

22. The correctness of the facts stated on a voucher and the justness of the account must be certified by the officer.

23. The giving or taking of receipts in blank for public money is prohibited.

24. Vouchers for funds disbursed will, before being signed by a public creditor, be made out in full, with the place of payment and name of paying officer entered in the receipt, and the exact amount of money clearly stated in the receipt.

25. The signature to a receipt and the name of the person entered at the head of an account must be literally alike. When a signature is not written by the hand of the party, it must be witnessed by an officer of the Government, when practicable.

26. An officer will have credit for an expenditure of money made in obedience to an order by competent authority, which order must be in writing. If the expenditure be disallowed, it will be charged to the officer who ordered it.

27. If payment be made on a certificate of any officer as to fact, and afterwards disallowed for error of fact in the certificate, it will pass to the credit of the disbursing officer, and be charged to the officer who gave the certificate.



28. Returns of all property purchased with funds derived from the customs service will be made quarterly.

29. Officers responsible for public property of any description are charged with its preservation from loss or damage. Every officer accountable for public property will keep himself accurately informed, by personal examination, of the quantity and condition of the property on hand, and will be held strictly responsible that it is accurately reported on his return. At each transfer of such property both the invoicing and receipting officer will attend in person, and each will satisfy himself, by personal examination, that all property invoiced is on hand in condition as stated in the invoice.

30. Property worn out in the service will not be destroyed, but will be kept for the action of an inspector, detailed by the commander of a military department. The accountable officer will submit an inventory thereof and ask for an inspector's action, for which application should be made to the headquarters of the department in which the officer is serving, and the property will be disposed of as ordered by him. If sold at auction, the money received therefor will be turned in to the credit of the treasurer of the customs service.

31. Accounts current for January and February will be forwarded with the least practicable delay.

32. Property returns will be rendered to cover the first quarter of this calendar year.

33. All accounts and returns will be made out on forms furnished by the auditor of the island, who will supply the same on application.

34. All decrees, orders, or laws, or parts thereof, in conflict with the provisions of this order, are hereby revoked.

ADNA R. CHAFFEE,  
*Major-General of Volunteers, Chief of Staff.*

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OFFICE OF AUDITOR FOR THE ISLAND OF CUBA,  
*Habana, Cuba, March 12, 1901.*

SIR: In continuation of my report for the fiscal year 1900, I have the honor to submit herewith, as requested, an additional and supplementary report covering the period from July 1 to December 31, 1900.

The work of reorganization and systemization instituted in the latter part of the previous year was continued with wider, better, and more apparent results. The activity in the examination and settlement of the accumulation of unaudited accounts was continued and the work was pushed forward with the greatest celerity consistent with accuracy. A closer supervision of the work of individual clerks in the examination of accounts was found necessary and was accomplished through the agency of reviewing clerks who were selected from among those better informed and more capable. Itemized statements of audited accounts have by direction of the War Department been substituted for the copies of certificates of audit forwarded heretofore.

In some instances lack of regulation has operated to the disadvantage of a proper rendition and an intelligent audit of accounts. Whenever possible, the principles underlying the system of accounting prescribed for the United States Army have been followed, and the Army Regulations on this subject are now of constant and daily office reference. The published decisions, too, of the Comptroller of the Treasury, whenever the principles therein laid down could be applied to the conditions existing here, have been followed. When the law and regulations in force on this island have been silent, the Revised Statutes of the United States have been followed in intent and purpose so far as possible. Often, however, the technical application of the rules of accountability have worked a hardship to officers who, in good faith, have failed to literally comply with them; not because of the

severity of such rules, but for reason of lack of information concerning them and the inaccessibility of the documents to most of the officers concerned. There is at this time, however, under course of preparation a compilation of these principles.

The blank forms for the disbursement of moneys and accountability for property, referred to as under course of construction in my previous report, were finally completed and distributed to disbursing officers and others concerned on August 24, 1900. These forms have been used from that time until now with results that have been all that was anticipated for them. They seem to have met every requirement, and while there are those who have found them not to be precisely what they desired, the blanks have, nevertheless, supplied the need of the situation. The accounts rendered since the time of their adoption have fully justified their use and retention. With the property returns and abstracts and vouchers adopted, full and complete returns of insular property may be made; and, while the examination of such returns has not extended to the time when these forms were adopted, observation shows conclusively that their completeness and detail are sufficient.

In my former report I had occasion to speak of the lack of office unity. This condition had been contributed to by several sources, prominent among which is the fact that at the inauguration of the system under which we are working the assistant auditors had been in a measure independent of the auditor.

On August 10, 1900, Mr. John C. Martin, assistant auditor for the island of Cuba, tendered his resignation as such, and on December 14 Mr. A. L. Lawshe, assistant auditor assigned to the department of posts, having completed the special work for which he was appointed, in turn tendered his resignation. Mr. Lawshe has since been appointed auditor for the Philippines.

Mr. W. W. Barré, assistant auditor for the department of customs, is now absent on leave, and has signified his intention of resigning in the near future to accept a position with the auditor for the Philippines. This resignation will leave but one assistant auditor, Mr. Ernesto Fonts y Sterling.

The work of the office is systematically distributed among seven divisions, namely: Customs division, Mr. W. H. Lancashire, acting chief, and 11 clerks; postal division, Mr. Arthur J. Bowle, acting chief, and 8 clerks; internal-revenue division, Assistant Auditor Ernesto Fonts y Sterling, chief of division, and 14 clerks; miscellaneous division, Mr. James L. Slaughter, chief of division, and 7 clerks; property-returns division, Mr. Leonard H. Mattingly, chief of division, and 9 clerks; bookkeeping and warrants division, Mr. Nathaniel Nathan, chief of division, and 3 clerks; mail and record division, Mr. Leonard H. Mattingly, acting chief of division, and 11 clerks.

The salaries of the office are as follows: One auditor, army officer, receiving his army salary only; 1 assistant auditor, at \$3,000 per annum; 1 chief bookkeeper, at \$2,400 per annum; 1 chief of division, at \$2,400 per annum; 1 chief clerk, at \$2,200 per annum; 2 chiefs of division, at \$2,000 per annum each; 9 clerks, at \$1,800 per annum each; 7 clerks, at \$1,600 per annum each; 1 clerk, at \$1,500 per annum; 14 clerks, at \$1,400 per annum each; 21 clerks, at \$1,200 per annum each; 14 clerks, at \$1,000 per annum each; 1 clerk, at \$720 per annum; 1 messenger, at \$900 per annum; 1 messenger, at \$600 per annum; 1 janitor, at \$360 per annum; 1 messenger, at \$360 per annum.

The divisions of the office each operate under a chief of division, with the exception of the mail and record division just organized, which, for the time being, at least, is under the supervision of the chief of one of the other divisions.

This arrangement has been found eminently satisfactory in comparison with the system under which each division, or then so-called department, had its own assistant auditor. Formerly each assistant auditor received his own mail and conducted a series of correspondence of which the auditor had no information. This condition has been corrected by instructions that all accounts and correspondence be forwarded to the auditor.

The work of the reaudit of accounts in connection with the department of posts continued along the lines indicated by the Secretary of War, and referred to in my previous report, without interruption until October 10, 1900, when all important details of that reaudit having been completed and a report made thereof, Mr. Lawshe, the assistant auditor who had been designated by the Secretary of War particularly for the work, sailed for the United States. A few details were left to be completed, and these proceeded under the direction of Mr. H. O. Nettleton, expert accountant, who had accompanied Mr. Lawshe. Upon the entire completion of the work, Mr. Nettleton in turn returned to Washington, and Mr. Bowle was put in charge, and the undivided attention of the division was then directed to the current work. The system of disbursements pertaining in the department of posts, and referred to in my previous report, was discontinued, and instead thereof the same system prescribed for all disbursing officers on the island was inaugurated in that department.

Postmasters are now rendering this office accounts of their collections and receipts. Some of these from the larger post-offices are acceptable, but in many instances they are incomplete and often unintelligible and at total variance not only with the printed instructions on the blank forms on which the accounts are rendered, but with the instructions furnished from time to time by circular orders from the director-general of posts. These conditions necessitate a large amount of correspondence in Spanish, and often considerable delay in the adjusting of accounts, in spite of which facts, however, they enable this office to exercise a check on the receipts of the department of posts and will, with the conscientious work now being done in that division under Mr. Bowle, prevent a recurrence of that most deplorable condition of affairs pertaining in that department during the previous fiscal year.

There was some difficulty in the introduction of the new blanks for disbursements in connection with the accounts rendered by Cuban officials, agents of the department of finance and department of public works. These difficulties have been overcome through the agency of prolific correspondence and advice to disbursing officers, all of which correspondence has been necessarily conducted in Spanish through the Assistant Auditor, Mr. Fonts, whose labors and efforts have been to have the accounts coming to his division made in the best form and to have his division the best. Correspondence with the heads of departments has had the beneficial effect of removing some of the objectionable officers, so that some of the best accounts received in the office are in Spanish from the department of finance.

Receipts from internal revenues during the first six months of the fiscal year 1901 amounted to \$327,427.56, derived as follows:

Province.	Amount.	Per cent.	Province.	Amount.	Per cent.
Habana .....	\$218,876.35	66.847	Pinar del Rio .....	\$3,914.69	2.728
Santiago .....	22,526.97	6.880	Holguin .....	5,161.97	1.577
Cardenas .....	17,932.13	5.477	Guanajay .....	5,081.57	1.552
Cienfuegos .....	12,585.90	3.829	Manzanillo .....	3,661.72	1.115
Matanzas .....	11,915.62	3.639			
Santa Clara .....	11,470.61	3.503			
Puerto Principe .....	9,360.03	2.858	Total .....	327,427.56	100.00

On May 26, 1900, the Senate of the United States directed its Committee on Relations with Cuba to investigate and report at as early a date as practicable regarding the moneys received and expended in the island of Cuba from the date of the occupation thereof by the military forces of the United States until and including the 30th day of April, 1900, as well as to report a statement of all public works of every kind, including buildings, wharves, railroads, and all other structures built or constructed, improved, repaired, or decorated; and a statement of the personal property which was purchased or procured and intrusted to any officer of the military government within the said time. This report contemplated a statement of the amounts, necessity, and propriety, the authority and purpose of expenditures; a statement of the cost, value, and necessity for the construction of public works, their repair and improvement, and, in cases where such work was done under contract, a copy of the same, and a statement of the cost, value, use, and disposition of property purchased.

On account of the difficulty encountered in the reorganization of the office work on these statements was delayed for the time being, and on September 15 the divisions of the office in charge of and having cognizance of disbursements began a preparation of the first class of statements herein enumerated. It was found necessary to discontinue current work, and at first but a small number of temporary clerks was employed in connection with the preparation of statements, chiefly on account of the necessary time spent in the instruction of such a class of clerks in order that they might be enabled to intelligently proceed with the work. The work on this statement occupied the balance of the month of September. The rate at which current work accumulated and the necessity for a prompt settlement of money accounts required the return of a greater number of the regular employees to their former duties. This measure necessitated the employment of a larger number of temporary clerks, and the whole work in connection with the compilation of these statements was then turned over to the but recently organized division of property returns. The necessity for this was deplored, but it was considered that the work of that division could better wait than that of any other. This division, under Mr. Mattingly, then entirely handled the remaining two classes of statements—that of personal property purchased, and of public works constructed, repaired, etc. A large force of temporary clerks had to be employed, and these were selected from among many applicants as being the most likely to fill the requirements and demands of the work to be performed. The best material obtainable was but indifferent, few having any knowledge of accounts at all, and none having ever handled a class of accounts similar to those on which they were to be employed.

As a matter of administration their instruction was an arduous task. The difficulties encountered in the preparation of these statements were accentuated by the incomplete information afforded by many of the early vouchers submitted to this office and audited without that close attention to detail and particularity that should have obtained. Vouchers were not properly itemized, and statements of accounts were in many instances so vague as to leave a grave and considerable doubt as to the nature of the account, whether for services or supplies furnished or what not. The work of translation, too, formed a very salient feature in that of the general preparation, and the difficulty of obtaining translators who were familiar with the technical terms in both languages applied to machinery, tools, surgical instruments, etc., was of no little importance and concern. The information rendered was in every instance as complete as the records of the office would allow, but in many instances it fell far short of what had been required and of what it was desired to furnish. The lack of system in the record of correspondence, etc., was another obstacle in the way of a prompt and complete answer to the queries propounded.

The report required by the War Department in compliance with the Senate resolution of May 26 was not entirely completed until December 31.

The mail and record division, under process of organization, has been designed for the preservation of a proper record of correspondence and for the fixing of a line of precedents and decisions which under the system heretofore obtaining had been impracticable. The record system being introduced is one adapted and modeled after that in use by the Government departments at Washington, and the work of collecting and entering correspondence and all other records and data is now well under way. The great bulk of papers now on file in this office under the most propitious circumstances would make the task a difficult one. The previous variety as well as lack of systems in some instances has materially contributed to the difficulties in establishing a logical connection between accounts and correspondence and data relative thereto.

The work in connection with the examination of property returns has been unfortunately deferred by the preparation of statements in compliance with Senate resolution of May 26, 1900, the preparation of which statements has already been referred to. During the course of this work an abstract of property purchased was compiled for retention and use in connection with the examination of property returns. This compilation was rendered necessary by the fact that monthly abstracts of purchases paid for were but irregularly rendered, and when so rendered were in almost every instance incomplete. This condition has been due largely to the fact that expenditures were allowed on the money vouchers. Expenditures of this nature properly made are allowed on the abstract of purchases paid for, and disallowances are made of all property so expended which is of an unexpendable nature. A statement of the latter class of property will be rendered to each accountable officer, and he will be required to render returns accounting for the disposition of the same. It is earnestly hoped that there will be no necessity for further interruption in the work along this line and that in the near future it will be current.

It will be readily seen that the diversity of the systems of property accountability obtaining during the early occupancy of the island and

that now in use, as well as the inconsistency of the money accounting and property accounting system of that early period, has obliged not only an examination and settlement of property returns by this office, but has also in the interest of a speedy settlement forced this office to furnish officers with data from which they might make property returns.

In many instances officers accountable for insular property are no longer in the public service. Officers of the Volunteer Army, from whom no bond was required, have been mustered out of the service, no certificates of non-indebtedness having been required in connection with property accountability. In some instances these officers have been communicated with, and they have taken the necessary steps to comply with the instructions of this office; in others reluctance has been shown to burden themselves further with responsibilities incurred in a service in which they are no longer a part. Many officers of the regular establishment who still remain charged with insular property are now serving in the United States, the Philippines, Porto Rico, and China, and a very considerable time is consumed in correspondence with them. A number of officers through force of circumstances have either been compelled or have allowed themselves to become separated from their official records, and consequently many replies to queries from this office are of an unsatisfactory and incomplete nature.

The work of making the report called for by the War Department instructions under Senate resolution of May 26, 1900, the collection and recording of accounts and correspondence, and the inauguration of a card record system, and the establishing of a division of property returns have all been under the direct charge of Mr. Mattingly. They have required a great deal of patience, perseverance, and ability.

The provisions of War Department instructions of May 11, 1899, under Executive order of May 8, have been found to meet every requirement made of them save in a few particulars. The division of the receipts of the island into four kinds, namely, customs receipts, postal receipts, internal-revenue receipts, and miscellaneous receipts, has been found to be of practical value, but the segregation and the keeping separate of these moneys in the hands of the treasurer, and in the disbursement of moneys have been found to be vexatious in the extreme and conducive to no practical results. Why four balances should be maintained rather than a single balance is not understood. If the disbursements which are charged against these funds (as they happen to be in the department of posts charged against the receipts of that department) represented the running expenses of the machine which earns the receipts, and the balance or deficit represented the total earnings and losses of any one given service, the value of such segregation of funds might be readily appreciated; but the expenses incidental to government and now charged to the several funds in many instances, and indeed in most instances, have no logical connection with the funds themselves and are arbitrarily charged to one fund or another. If for statistical purposes it is desirable to ascertain the net earnings of the customs service it can not now, as it would were the system of segregation discontinued, be ascertained without actual research and compilation. An abandonment of this system would curtail the amount of work both for this office and for the officers rendering accounts. As it is, in order that the funds may be kept distinct, separate accounts current, abstracts and vouchers thereto for different funds must be

rendered by a single officer, oftentimes when those funds are spent actually in the prosecution of the same work. As it is, all moneys of the island after collection are required to be covered into the treasury, and it is earnestly recommended that while their collection be reported under the four funds existing, when they come into the hands of the treasurer of the island they be covered into a general fund, from which allotments under general headings of appropriation may be made without regard to the source from which the funds are derived.

War Department instructions failed to specifically provide for returns of property, although the War Department in various letters to this office has evidenced its desire that returns of property should be made to the auditor for the island and be examined by him. Yet for jurisdiction of this class of accounts the present auditor must revert to civil order dated March 14, 1889, Headquarters Division of Cuba, as the only authoritative general publication of such jurisdiction. It is recommended that this apparent oversight be remedied.

Under regulations now in force, requisition for advances of funds in the hands of the treasurer are forwarded to the auditor, who indorses thereon the balance due to or from the officer or agent making the requisition and the amount of credit shown by unsettled accounts. These requisitions are then forwarded to the military governor for his approval, and when such approval has been indorsed thereon they are returned to the auditor, who thereupon draws a warrant for the amounts approved, and such warrant is sent to the military governor for his counter signature. Requisitions are drawn each month and for such sums only as are necessary to meet the expenses of the month for which drawn. The carrying out of this system necessitates the employment of a considerable clerical force evidently to no practical purpose. Were these requisitions to be drawn bimonthly and forwarded to the military governor direct, and should the military governor be authorized to draw the proper warrants on his approval of requisitions, a very considerable time and labor might be saved and a more thorough examination of items of allotment could be had, as under the present system in operation such a strict examination is impracticable on account of the fact that the requisitions are urgent and almost invariably include salaries of employees to whom it would be an undoubted hardship to delay payment. Requisitions for funds for two months could be made out sufficiently in advance of the time when the funds should be available, to permit of returning them for corrections, etc., and yet not have two requisitions from the same party for consecutive periods awaiting action, as would be the case were rigidity practiced in the present monthly system. The bimonthly system without the necessity of present transmission back and forth from the auditor to the military governor would save much time and labor which seems unnecessary.

The services of assistant auditors for the auditing of different classes of accounts is deemed to be unnecessary, and the present substitution for such offices of chiefs of division has been found to be a decided improvement. There should be retained, however, the services of the assistant auditor, for the reason that the present incumbent of that position, Mr. Ernesto Fonts y Sterling, is well acquainted with handling collections of internal revenue and other accounts rendered in Spanish, notably those from the departments of finance and public works; and he is familiar not only with the system obtaining before

the establishment of this office, as well as of the old Spanish system which had preceded it, but has perfected himself in the theories and operation of the present system. His knowledge, too, of the people, and the fact that all such accounts and necessarily the correspondence are in Spanish, make his retention necessary for the best public interests, and demand that his position should have accorded it a proper dignity.

The auditors for the various Executive Departments of the United States Government have each what is termed a deputy auditor, and it is recommended that such an officer be provided for in connection with this office. With the discontinuance of the offices of the two assistant auditors, now vacant, has come to the auditor all the mail, which they had previously handled, for signature, in connection with warrants, requisitions, certificates of audit, itemized statements, treasurer's receipts, and the general correspondence of the office. It is an onerous task that is imposed on the auditor in the consideration and signature of routine work, the volume of which is often so great that the auditor is compelled to spend time thereon to the detriment of administrative details. Provision for a deputy auditor who could sign for and by the auditor and who could relieve and assist him in his various executive duties would be a decided improvement in the direction of the efficiency of the office.

The work engendered by the needs of a thorough accounting system is voluminous and has been steadily increasing since the establishment of this office. During the fiscal year 1900 there were but 1,408 accounts audited in this office, a much greater number of these, proportionately, being audited after April 17, 1900, on which date I assumed charge of the office. Of these accounts 368 were revenue accounts, of which 192 were of customs receipts, 60 of internal-revenue receipts, and 16 receipts from miscellaneous sources. I have heretofore called attention to the fact that no regular and periodical accounts of postal receipts were rendered this office during the period in question. There were audited during this fiscal year 1,040 accounts of disbursements, 943 from customs receipts, 11 from postal receipts, 70 from internal-revenue receipts, and 16 from miscellaneous receipts.

During the six months following June 30, 1900 (the period covered by this report), 1,520 accounts were audited, 592 of which were revenue accounts, 55 of which were customs receipts, 441 postal receipts, 62 internal-revenue receipts, and 34 receipts from miscellaneous sources; 928 accounts of disbursements were audited, 588 of which were from customs receipts, 5 from postal receipts, and 335 from internal-revenue receipts. There were then over 100 more accounts audited during the six months covered by this report than had been audited in the preceding year. Many of these accounts, and cited here as audited during these six months, were of funds pertaining to the fiscal year 1900 remaining unaudited at the conclusion of that year. This fact, however, does not offset the increase in the number of accounts rendered to this office.

During the fiscal year 1900 there were 1,236 warrants, of which 1,209 were accountable, 25 transfer, and 2 settlement warrants. During the six months following there were drawn 917 warrants, of which 909 were accountable, 7 transfer, and 1 settlement warrants. The 1,209 accountable warrants drawn during the fiscal year 1900 represented



\$16,666,233.34; the 909 warrants drawn during the six months following represented \$10,209,785.29.

At the conclusion of this report there remained unaudited 299 accounts of revenues and 363 of disbursements. Of the unaudited accounts of revenues 229 were of postal receipts, which in the ordinary routine were audited during the month following. Of the 363 accounts of disbursements 196 were from internal-revenue funds, and the greater part of these accounts rendered by hospitals which had previously been delinquent. They are all small accounts and the work throughout the office may generally be stated to be current.

Itemizations and summaries of receipts and expenditures of the island would have been made had it not been deemed unnecessary by the War Department, which, under date of October 3 last, advised this office, through the military governor, that itemized statements of individual accounts would be continued to be rendered to that Department and that it would prepare the necessary summaries and itemizations necessary for statistical purposes.

E. C. BROOKS,  
*Major and Quartermaster, U. S. V.,  
Auditor for the Island of Cuba.*

The MILITARY GOVERNOR, ISLAND OF CUBA,  
*Habana, Cuba.*

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FORMS IN AUTHORIZED USE IN THE ACCOUNTING SYSTEM OF THE ISLAND OF CUBA.

LIST OF FORMS APPENDED.

- Form No. 1. Requisition and estimate for insular funds; extra leaf to form No. 1.
  - Form No. 2. Account current of disbursements.
  - Form No. 3. Invoice of funds transferred.
  - Form No. 4. Abstract of purchases paid for.
  - Form No. 5. Voucher to abstract of purchases paid for.
  - Form No. 6. Abstract of expenditures.
  - Form No. 7. Receipt roll.
  - Form No. 8. Voucher to abstract of expenditures.
  - Form No. 9. Travel voucher.
  - Form No. 10. Abstract of transfers.
  - Form No. 11. Receipt for funds.
  - Form No. 12. Quarterly return of insular property; extra leaf to form No. 12.
  - Form No. 13. Abstract of insular property purchased.
  - Form No. 14. Abstract of insular property received.
  - Form No. 15. Abstract of insular property received from various sources.
  - Form No. 16. Abstract of insular property transferred.
  - Form No. 17. Abstract of insular property expended, lost, destroyed, and sold; extra leaf to forms No. 13 to No. 17, inclusive.
  - Form No. 18. Invoice of insular property transferred.
  - Form No. 19. Receipt for insular property transferred.
  - Form No. 20. Account of sales at auction.
  - Form No. 21. Monthly list of insular property expended.
  - Form No. 22. Articles lost or destroyed.
  - Form No. 23. Inventory and inspection report; extra leaf to form No. 23.
  - Form No. 24. Witness voucher.
  - Form No. 25. Account current of internal revenue receipts.
  - Form No. 26. Report of consular fees.
  - Form No. 27. Abstract of moneys received. (Collectors of customs.)
  - Form No. 28. Account current of miscellaneous revenues.
  - Form No. 29. Monthly report of collections. (Collectors of customs.)
  - Form No. 30. Account current of custom receipts; report of collections of tonnage dues; abstract of tonnage dues refunded; voucher for refund of tonnage dues.
  - Form No. 220. Monthly postal account. Department of posts.
- NOTE.—Forms Nos. 1 to 23, inclusive, are printed in both English and Spanish; forms Nos. 24 and 25 in Spanish only; and forms Nos. 26 to 30, inclusive, in English only.

[Form 1.]

*Requisition and estimate for insular funds.*

Number of extra sheets ———.

Recapitulation.	Estimate.		Allowed.	
	Dollars.	Cts.	Dollars.	Cts.
State and government:				
Central office .....				
Office of the province of .....				
Hospitals and charities .....				
Jails .....				
Public buildings .....				
Total .....	\$.			
Justice:				
Central office .....				
Supreme court .....				
Courts of the province of .....				
Public buildings .....				
Total .....	\$.			
Public instruction:				
Central office .....				
University and State schools .....				
Public buildings .....				
Total .....	\$.			
Finance:				
Central office .....				
Office of the fiscal zone of .....				
Postal service .....				
Customs service expense .....				
Refundments .....				
Money orders and registered mail .....				
Quarantine .....				
Public buildings .....				
Total .....	\$.			
Agriculture, commerce, and industries:				
Central office .....				
Office of the province of .....				
Total .....	\$.			
Public works:				
Central office .....				
Office of the province of .....				
Construction and repairs .....				
Lighthouses .....				
Total .....	\$.			
Municipalities:				
Police .....				
Instruction .....				
Sanitation .....				
Hospitals and charities .....				
Miscellaneous .....				
Total .....	\$.			
Military department:				
Barracks and quarters .....				
Administration and rural guard .....				
Miscellaneous .....				
Total .....	\$.			
Grand total .....	\$.			

Office of \_\_\_\_\_, 190—.

*To the Auditor of the Island of Cuba, Habana, Cuba.*

SIR: Please cause accountable warrant to be issued on the treasurer of the island of Cuba, in my favor, for \_\_\_\_\_ dollars, payable from \_\_\_\_\_ receipts, being the amount required by this office for the month of \_\_\_\_\_, 190—, as per itemized estimate hereto attached.

My accounts have been rendered to \_\_\_\_\_.

Signature \_\_\_\_\_,  
Official title \_\_\_\_\_.OFFICE OF THE AUDITOR FOR THE ISLAND OF CUBA,  
Habana, Cuba, \_\_\_\_\_, 190—.

Balance due from the above-named officer, per auditor's books, \$\_\_\_\_\_. Unsettled accounts in the auditor's office show \$\_\_\_\_\_.

Respectfully transmitted to the military governor for his action.

\_\_\_\_\_  
Auditor for the Island of Cuba.

# REPORT OF MILITARY GOVERNOR OF CUBA.

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HEADQUARTERS DEPARTMENT OF CUBA,  
Habana, Cuba, \_\_\_\_\_, 190—.

Approved for the sum of \$\_\_\_\_\_, and returned to the auditor for the island of Cuba for allowance and the issue of an accountable warrant for said amount.

\_\_\_\_\_,  
Major-General, U. S. V., Military Governor.

OFFICE OF THE AUDITOR OF THE ISLAND OF CUBA,  
Habana, Cuba, \_\_\_\_\_, 190—.

Allowed pursuant to the foregoing approval of the military governor and accountable warrant No. —, issued hereon for \$\_\_\_\_\_.

\_\_\_\_\_,  
Auditor for the Island of Cuba.

[Extra sheet f, form 1.]

Page \_\_\_\_\_.

General head .....	Estimate.		Allowed.	
	Dollars.	Cts.	Dollars.	Cts.
Subhead .....				

Total carried,

Page \_\_\_\_\_.

General head .....	Estimate.		Allowed.	
	Dollars.	Cts.	Dollars.	Cts.
Subhead .....				
Amount brought forward.....				

Total carried,

[Indorsement.]

[Form No. 1.]

Regulation and estimate for insular funds.

Office of \_\_\_\_\_,

Estimate of \_\_\_\_\_, treasurer of the island of Cuba.

Funds required by \_\_\_\_\_ in the month of \_\_\_\_\_, 190—.

SIR: Please place funds to my credit as follows:

	Dollars.	Cts.
N. A. T. Co., Habana .....		
N. A. T. Co., Santiago.....		
N. A. T. Co., Cienfuegos.....		
N. A. T. Co., Matanzas.....		
N. A. T. Co., New York.....		
Total.....		

(Signature)  
(Official title)

NOTE.—The above should be filled out by the disbursing officer making the estimate.  
The within estimate is approved.

NOTE 1.—The amount "allowed" should be left blank.

NOTE 2.—The number of extra sheets and the number of each page should be filled in to guard against loss.

NOTE 3.—This form of estimate of funds will be used for all moneys required.

NOTE 4.—This estimate should reach the auditor for the island of Cuba by the 20th of the month next preceding that for which the funds are required.

## REPORT OF MILITARY GOVERNOR OF CUBA.

[Form No. 2.—Account current.]

The United States military government of the island of Cuba, in account current with \_\_\_\_\_, at \_\_\_\_\_, during the month of \_\_\_\_\_, 190—.

Date.	General head.....	Total.
	Subhead.....	
190—	CREDIT.	
	By balance on hand per last account .....	
	By cash received from.....	
	DEBIT.	
	To amount of purchases per abstract A .....	
	To amount of expenditures per abstract B .....	
	To amount of transfers per abstract C .....	
	To balance due the United States military government of the island of Cuba carried to new account.....	
	Total .....	

I certify that the above is a true account of all the moneys that have come into my hands during the month of \_\_\_\_\_, 190—, on account of the United States military government of the island of Cuba, and that the disbursements have been faithfully made. The balance due the United States military government of the island of Cuba is \$\_\_\_\_\_, and is deposited as follows:

Deposited in the \_\_\_\_\_ \$\_\_\_\_\_  
 Deposited in the \_\_\_\_\_ \$\_\_\_\_\_  
 Deposited in the \_\_\_\_\_ \$\_\_\_\_\_  
 In office safe .....

Total .....

\_\_\_\_\_  
 Disbursing Officer.

[Indorsement.]

[Form No. 2.]

Account current for the month of \_\_\_\_\_, 190—, of \_\_\_\_\_, at \_\_\_\_\_. Balance, \$\_\_\_\_\_ 190—.

To be made in duplicate. One copy, accompanied by abstracts and vouchers, will be forwarded to the auditor for the island of Cuba and the other retained by the officer.

The account, with abstracts and vouchers complete, will be deposited in the post-office, addressed to the auditor for the island of Cuba, on or before the twentieth day of each month.

Receipts of money must state distinctly from what source the fund was derived. If received on account of correction of overpayments, it should be stated by whom and to whom the overpayments were made, and on what vouchers. All moneys received from sales should be deposited at once to the credit of the treasurer of the island of Cuba.

The accounts of disbursing officers are kept in the office of the auditor for the island of Cuba by fiscal years; therefore no account current should contain mixed accounts, and no item should be entered thereon unless it pertains to the fiscal year to which the funds are chargeable, and all accounts current, abstracts, and vouchers, including transfers, on abstract C, and refundments, should have noted in red ink on the face, as well as indorsed in the brief on the back, the fiscal year to which the funds pertain.

[Form No. 3.]

Invoice of insular funds transferred to \_\_\_\_\_, at \_\_\_\_\_.

Date: 190—.		Dollars.	Cents.
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 190—, I have transferred to \_\_\_\_\_ the sum of \_\_\_\_\_ dollars and \_\_\_\_\_ cents, in full of the above invoice, to the correctness of which I also certify.

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**[Form No. 3.]**

Invoice of funds transferred to \_\_\_\_\_, at \_\_\_\_\_, on the \_\_\_\_\_, day of \_\_\_\_\_, 190—.

Officers transferring funds will furnish invoices in duplicate to the receiving officers, who will retain one and forward the other to the auditor for the island of Cuba with his account current.

Abstract of purchases paid for at \_\_\_\_\_, in the month of \_\_\_\_\_, 190—,  
by \_\_\_\_\_.

[illegible]

[Form No. 4.]

Abstract of purchases paid for at \_\_\_\_\_ in the month of \_\_\_\_\_, 190-, by \_\_\_\_\_.

This abstract is supported by vouchers (form 5), and embraces all articles paid for in the month, whether purchased within or prior to the month.

*The United States military government of the island of Cuba to ——— ———, Dr., located at ——— ———.*

[illegible]

Received at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 190\_\_\_\_, of \_\_\_\_\_ the sum of \_\_\_\_\_ dollars and \_\_\_\_\_ cents in full of the above account.

**NOTE.**—When a firm is the payee the firm name should be signed by one of its members followed by his own signature and the words "by \_\_\_\_\_, member of the firm," or words of like import.

## REPORT OF MILITARY GOVERNOR OF CUBA.

[Indorsement.]

[Form No. 5.]

Voucher No. — to Abstract A, month of —, 190—.

Appropriations —, account of —, paid to —. Amount, \$ —.  
 Paid by check No. —, date —, 190—, for \$ — on —.

To be made in duplicate, one copy to be retained by the officer, one to be forwarded to the auditor for the island of Cuba with Abstract A.

Vouchers for purchases will show on their face the mode of agreement, i. e.:

1. Under contract dated —, 190—.
2. Under public notice dated —, 190—.
3. Under oral agreement without advertising.

The authority for making a purchase and a statement of the object and necessity for same must accompany the voucher. If such authority has already been filed, it should be referred to in all subsequent vouchers for purchases under it.

When purchases are made under an accepted bid after public notice a copy of the letter accepting the bid must be filed with the voucher and a reference made thereto on subsequent vouchers for purchases made under the accepted bid.

No reference should be made to any agreement not in writing and not transmitted to the auditor for the island of Cuba for file.

[Form No. 6.—Abstract B.]

Abstract of expenditures of funds by —, at —, during the month of —, 190—.

Date of payment, 190—.	No. of voucher.	General head ....													Total.
		Subhead .....													
		To whom paid ...													
		Total.....													

I certify that the above abstract is correct.

[Indorsement.]

[Form No. 6.]

ABSTRACT B.

Abstract of expenditures of funds by —, at —, during the month of —, 190—. \$ —.

The original copy of this form to be forwarded to the auditor for the island of Cuba with the account current within twenty days after the end of the month, a press copy to be retained by the officer.

This abstract contains all payments in the account current except purchases (Abstract A) and transfers of funds (Abstract C), and will include services, rent, light, water, freightage, traveling expenses of authorized persons under orders, etc.

## REPORT OF MILITARY GOVERNOR OF CUBA.

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[Form No. 7.—Voucher to Abstract B.]

We, the subscribers, do hereby acknowledge to have received of \_\_\_\_\_, at \_\_\_\_\_, the sum set opposite our names, respectively, being in full of our pay for the period herein expressed, having signed duplicates hereof. Month of \_\_\_\_\_, 190—. Office of \_\_\_\_\_.

190—, Date.	Check No.	Name.	Occupation.	Date of appointment.	Period of service.				Rate of pay.			Amount of pay.		Amount of stoppages.		Amount received.		Signers' names.	Witnesses. *
					From inclusive.	To inclusive.	Months.	Days.	Dollars.	Cents.	Per month or day.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.		
		1																1	
		2																2	
		3																3	
		4																4	
		5																5	
		6																6	
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		21																21	
		22																22	
		23																23	
		24																24	
		25																25	

\* When a payee on this roll can not write, he will receipt by his mark, which will be witnessed separately in each instance by a disinterested person.

I certify on honor that the above receipt roll is correct and just.

[Indorsement.]

[Form No. 7.]

Voucher No. \_\_\_\_\_, Abstract B, month of \_\_\_\_\_, 190—.

Receipt roll paid by \_\_\_\_\_, at \_\_\_\_\_, department of \_\_\_\_\_. Amount, \$ \_\_\_\_\_.  
Paid by check No. \_\_\_\_\_. Date, \_\_\_\_\_, 190—. Depository, \_\_\_\_\_.

## REPORT OF MILITARY GOVERNOR OF CUBA.

[Form No. 8.—Voucher to Abstract B.]

The United States military government of the island of Cuba to \_\_\_\_\_, Dr., located at \_\_\_\_\_.

Date.	Items.	Appropriation, general and subhead.	Dollars.	Cts.
	Under Authority filed Copy of public notice filed Accepted proposal filed Copy of letter accepting proposal filed			
	Total .....			

I certify that the above account is correct and just, that the services were rendered as stated, that they were necessary for the public service, and that \_\_\_\_\_, who signed the receipt hereto annexed, is authorized to do so.

Received at \_\_\_\_\_ this \_\_\_\_\_ day \_\_\_\_\_, 190—, of \_\_\_\_\_, the sum of \_\_\_\_\_ dollars and \_\_\_\_\_ cents, in full of above account, to the correctness of which I also certify.  
(Signed in duplicate.)

NOTE.—When a firm is the payee, the firm name should be signed by one of its members, followed by his own signature and the words "by \_\_\_\_\_, member of the firm," or words of like import.

[Indorsement.]

[Form No. 8.]

Voucher No. \_\_\_\_\_ to Abstract B, month of \_\_\_\_\_, 190—.

Appropriation \_\_\_\_\_, account of \_\_\_\_\_, paid to \_\_\_\_\_, Amount, \$ \_\_\_\_\_, paid by check No. \_\_\_\_\_, date \_\_\_\_\_, 190—, for \$ \_\_\_\_\_, on \_\_\_\_\_.

To be in duplicate: one copy to be retained by the officer, the other to be forwarded to the auditor for the island of Cuba with Abstract B.

This form is used for payment of services not entered on the receipt rolls, for rent of buildings, and for other miscellaneous disbursements.

When a man is discharged without being paid, his account will be stated on this form, certified, and given to him.

Vouchers for services other than personal will show on their face the mode of engagement, i. e.:

1. Under contract dated \_\_\_\_\_, 190—.
2. Under public notice dated \_\_\_\_\_, 190—.
3. Under oral agreement without advertising.

The authority for engaging a service, a statement of the object, and the necessity for the same must accompany each voucher. If such authority has already been filed, it should be referred to in subsequent vouchers for services rendered under it.

When services other than personal are engaged under an accepted bid after public notice, the accepted bid and a copy of the letter accepting the bid must be filed with voucher, and a reference made thereto on subsequent vouchers for services performed under the accepted bid.

No reference should be made to any agreement not in writing and not transmitted to the office of the auditor for the island of Cuba for file.

[Form No. 9.—Voucher to Abstract B.]

The United States military government of the island of Cuba to \_\_\_\_\_, Dr.

From _____, 190—, to _____, 190—.	Dollars.	Cts.
For actual cost of _____ class transportation from _____, to _____, being _____ mile .....		
For transportation of baggage not free on ticket .....		
For cab hire .....		
For transfer of baggage .....		
For subsistence as per statement, — day, at \$— per day .....		
Total .....		

I certify that the travel charged for was actually performed by me on duty, under the authority hereto annexed, and the entire cost of transportation and subsistence was as above stated, and that my salary is \$— per year.

Received the \_\_\_\_\_ day of \_\_\_\_\_, 190—, from \_\_\_\_\_, disbursing officer, by his check No. \_\_\_\_\_, on \_\_\_\_\_, the sum of \_\_\_\_\_ 100; by cash the sum of \_\_\_\_\_ 100 dollars, in full of the above account.

(Signed in duplicate.)

NOTE 1.—The cost of subsistence must be itemized.

NOTE 2.—In case of a public official or employee the annual salary received must be stated.



## REPORT OF MILITARY GOVERNOR OF CUBA.

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[Indorsement.]

[Form No. 9.]

Voucher No. —, Abstract B.

Travel, paid —, check No. —, date —, amount —,  
depository —, to the order of —. \$ —.

[Form No. 10.—Abstract C.]

Abstract of transfers of funds by —, at —, during the month of  
—, 190—.

Date, 190—.	No. of voucher.	General head .....													Total.
		Subhead .....													
		To whom transferred													
		Total .....													

I certify that the above abstract is correct.

[Indorsement.]

[Form No. 10.]

ABSTRACT C.

Abstract of transfers of funds by —, at —, during the month of —, 190—,  
\$ —.

The original copy of this form to be forwarded with the account current to the auditor for the island of Cuba within twenty days after the end of the month. A press copy to be retained by the officer.

[Form No. 11.—Voucher to Abstract C.]

Receipt for funds received from —, at —.

Date: 190—.	Appropriation.	Dollars.	Cents.
.....	For .....	.....	.....
.....	For .....	.....	.....
.....	For .....	.....	.....
.....	For .....	.....	.....
.....	For .....	.....	.....
.....	For .....	.....	.....
.....	For .....	.....	.....
.....	For .....	.....	.....
.....	For .....	.....	.....
.....	For .....	.....	.....
.....	For .....	.....	.....

I hereby certify that I received this — day of —, 190—, of —,  
dollars and — cents, in full of the above receipt, which I also certify is correct.

NOTE.—Appropriations should be given under their several headings and subheadings.

[Indorsement.]

[Form No. 11.]

Voucher No. —, Abstract C.

Receipt for funds received from — at —, on the — day of — 190—.

Authority: —. \$ —.

To be made in duplicate, one copy to be forwarded to the auditor for the island of Cuba, with Abstract C, by the officer transferring the funds and the other to be retained by him.



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[Form No. 12.]

\_\_\_\_\_ at \_\_\_\_\_.

Acknowledged \_\_\_\_\_, 190—.  
Examined \_\_\_\_\_, 190—.  
Settled \_\_\_\_\_, 190—.  
Notified \_\_\_\_\_, 190—.

**This entire fold to be left blank.**

Extra leaves will be furnished when required.

Place, ———, Cuba.

Date, ———, 190—.

**Signed in duplicate.**

[Form No. 13.—Abstract D.]

*Abstract of articles of insular property purchased at \_\_\_\_\_ during the month  
of \_\_\_\_\_, 190\_\_\_\_, by \_\_\_\_\_, at \_\_\_\_\_.*

[illegible]

**I certify that the above abstract is correct.**

(Signed in duplicate.)

[Indorsement.]

[Form No. 13.—Abstract D.]

Abstract of insular property purchased during the month of \_\_\_\_\_, 190—, by \_\_\_\_\_  
at \_\_\_\_\_.

This abstract appertains to the return of insular property, and is designed to show all the supplies purchased, whether paid for or not. No vouchers of the purchases paid for accompany this abstract. They accompany the money accounts. Extra leaves will be furnished when required.

All property will be classified alphabetically under two headings, viz, unexpendable and expendable.

[Form No. 14.—Abstract E.]

*Abstract of insular property received during the quarter ending on the \_\_\_\_\_ day  
of \_\_\_\_\_, 190—, by \_\_\_\_\_, at \_\_\_\_\_, Cuba.*

[illegible]

**I certify that the above abstract is correct.**





## REPORT OF MILITARY GOVERNOR OF CUBA.

[Indorsement.]

[Form No. 18.]

Voucher No. — to Abstract E, quarter ending —, 190—.

Invoice of insular property transferred by —, at —, to —, at —.

To be made in duplicate: both to be forwarded or delivered to the officer to whom the articles are transferred. He will retain one and forward the other, with his Abstract E, to the auditor for the island of Cuba. Authority for making transfers of property will accompany this voucher.

Cost price when new should be given when known or ascertainable; when unknown an estimated value should be placed on each article of property, followed by the words, "Estimated value; cost when new not known," or words of like import.

[Form No. 19.—Voucher to Abstract G.]

Received at —, this — day of —, 190—, from —, the following-named articles:

Number or quantity.		Articles.	Cost when new.			Condition when delivered.	Remarks.
In figures.	In words.		Dollars.	Cts.			

(Signed in duplicate.)

[Indorsement.]

[Form No. 19.]

Voucher No. — to Abstract G, quarter ending —, 190—.

Receipt for insular property transferred to —, at —, on the — day of —, 190—.

To be in duplicate; one copy to be retained by the officer who transfers the property, one to be sent to the auditor for the island of Cuba, with Abstract G, at end of quarter.

Cost price when new should be given when known or ascertainable; when unknown an estimated value should be placed on each article of property, followed by the words, "Estimated value; cost when new not known," or words of like import.

[Form No. 20.—Voucher to Abstract H.]

Account of sales of articles of insular property sold at public auction at — under the direction — of —, on the — day of —, 190—.

Number or quantity.		Articles.	Purchaser.	Amount.

I certify that the above account of sales is accurate and just.

Auctioneer.

I certify that the above-enumerated articles were sold at public auction, as above stated, pursuant to —, and that the amount received therefrom has been taken up on my account current for the month of —, 190—.

[Indorsement.]

[Form No. 20.]

Voucher No. — to Abstract H, quarter ending —, 190—.

Account of sales at auction. Dollars — on the — day of —, 190—, — at —.

The original copy of this form to be forwarded by next mail to the auditor for the island of Cuba for file with the quarterly return to which it pertains; a press copy to be retained by the officer.

An account in this form should be prepared at every sale of public property. All money received from sales, after deducting expenses of sale, should be immediately deposited in the nearest United States depository to the credit of the treasurer of the island of Cuba.

The necessary expenses of all sales of public property will be paid out of the total receipts from such sales. Expenses of sales will be supported by vouchers to be filed with this account. Where no expense is incurred it will be so stated.

# REPORT OF MILITARY GOVERNOR OF CUBA.

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[Form No. 21.—Voucher to Abstract H.]

*List of insular property expended in the public service at \_\_\_\_\_ under the direction of \_\_\_\_\_, in the month of \_\_\_\_\_, 190—.*

Number or quantity.	Articles.	Application.

I certify, on honor, that the several articles of insular property above enumerated have been necessarily expended in the public service at this place, as indicated by the marginal remarks annexed to them, respectively.

Approved.

[Indorsement.]

[Form No. 21.]

Voucher No. \_\_\_\_\_ to Abstract H, quarter ending \_\_\_\_\_, 190—.

Monthly list of insular property expended by \_\_\_\_\_, at \_\_\_\_\_ during the month of \_\_\_\_\_, 190—.

To be in duplicate: one copy to be retained by the officer, one to be sent to the auditor for the island of Cuba with the quarterly Abstract H.

NOTE.—This list should be made out monthly, to enable the officer to know the exact state of his supplies. The abstract when forwarded will be accompanied by all the monthly lists.

[Form No. 22.—Voucher to Abstract H.]

*List of insular property lost or destroyed in the public service at \_\_\_\_\_, while in possession and charge of \_\_\_\_\_, in the month of \_\_\_\_\_, 190—.*

Number or quantity.	Articles.	Circumstances and cause.

I certify that the several articles of insular property above enumerated have been unavoidably lost or destroyed while in the public service, as indicated by the remarks annexed to them, respectively.

Approved:

[Indorsement.]

[Form No. 22.]

Voucher No. \_\_\_\_\_ to Abstract H, quarter ending \_\_\_\_\_, 190—.

Articles lost or destroyed during the month of \_\_\_\_\_, 190—.

The original copy of this form to be forwarded to the auditor for the island of Cuba with the quarterly Abstract H; a press copy to be retained by the officer.

This list should be made out monthly to enable the officer to know the exact state of his supplies. The abstract, when forwarded, will be accompanied by all the monthly lists.

## REPORT OF MILITARY GOVERNOR OF CUBA.

*Inventory and inspection report of insular property for which \_\_\_\_\_ is accountable and which has been inspected and reported on by \_\_\_\_\_, inspecting officer.*

Inventory.									
1 Articles.	2 Quan- tity.	3 Total value as per in- voice or official cost price. <sup>1</sup>		4 Date of first issue for use.	Received by officer responsible.				9 How rendered un- serviceable.
					5 When.	6 Where.	7 From whom.	8 Condi- tion when received.	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17	Total ..	\$							17

<sup>1</sup> See directions.

I certify that this is a correct inventory, in every particular, of insular property for which I am responsible, each and every article of which I have personally examined and believe requires the action of an inspector, and has never been previously condemned, and is now unsuitable for service here.

Place, \_\_\_\_\_.

Date, \_\_\_\_\_.

Inspection report.						
10		Disposition recommended.				16
Nature and extent of damage.	11 To be continued in service.	To be dropped.		14 To be sold.	15 To be turned into depot.	Remarks.
		12 To be destroyed.	13 To be broken up.			
1 Brought forward ..						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17 Total .....						17

I certify that I have, this \_\_\_\_\_ day of \_\_\_\_\_, 190—, carefully examined each and every article enumerated in the accompanying inventory; that their condition is as stated above; that the articles recommended to be destroyed have no money value; and that disposition recommended is, in my judgment, the best for the public interest. I also certify that articles found to be utterly worthless have, as far as practicable, been destroyed in my presence.

Inspector.

## DIRECTIONS.

1. This form will be used for the inventory and inspection of all insular property for condemnation. When the form is too small for enumeration of all the articles, extra leaf to form 23 will be inserted. All the inside pages, including extra leaves, should always be numbered consecutively before signature by the responsible officer.

2. In stating the money value of articles, in column 3, the purchase price should be given.

3. Public animals will not be inventoried with other property.

4. Unserviceable property before being submitted to an inspector will be examined by the officer responsible for it, and the information called for in the inventory will be fully stated. The inspector will ascertain whether the condition of the property is as stated in the inventory.





## REPORT OF MILITARY GOVERNOR OF CUBA.

[Form No. 28.]

## MISCELLANEOUS COLLECTIONS.

The United States military government of Cuba, in account current with \_\_\_\_\_  
for the month of \_\_\_\_\_, 190—.

Debit.				Credit.			
To balance from account ending _____, 190—,				By balance from account ending _____, 190—,			
Deposited with the treasurer of the island of Cuba:				ITEMS:*			
To receipt No. _____, dated _____,							
190—, \$ _____,							
To receipt No. _____, dated _____,							
190—, \$ _____,							
To receipt No. _____, dated _____,							
190—, \$ _____,							
To receipt No. _____, dated _____,							
190—, \$ _____,							
To receipt No. _____, dated _____,							
190—, \$ _____,							
To balance .....				By balance .....			
Total .....				Total .....			

\*State the source from which, and the nature of each item collected. This account current is intended for the accounting of moneys received from miscellaneous sources only. Deposits of unexpended balances from funds allotted from the treasury of the island, in the hands of disbursing officers, should be taken up in the regular account current of disbursements.

I certify the above reported collections to be all the moneys which have come into my hands from miscellaneous sources during the period for which this account is rendered.  
\_\_\_\_\_, Cuba, \_\_\_\_\_, 190—.

\_\_\_\_\_,  
(Name and title of officer.)

[Indorsement.]

[Form No. 28.]

Account current of miscellaneous revenues, month of \_\_\_\_\_, 190—.

To be made in duplicate; one copy, accompanied by abstracts, will be forwarded to the auditor for the island of Cuba and the other retained by the officer.

[Form 29.—Office of the auditor for the island of Cuba.]

## CUBAN CUSTOMS SERVICE.

Monthly statement of collections at the support of \_\_\_\_\_ for the month of \_\_\_\_\_  
\_\_\_\_\_ 190—.

[This statement will be sent in duplicate to the auditor for the island of Cuba, at Habana, on the 1st of every month.]

Date.	Con- signee.	Name of vessel.	No. of entry.	Col- lected from impor- ta- tions.	Col- lected from export.	Col- lected from ton- nage.	Col- lected from fines.	Col- lected from harbor im- prove- ment tax.	Col- lected from cattle inspec- tion.	Col- lected from capita- tion tax.	Total.	Re- marks.

[Indorsement.]

[Form 29.]

Monthly report of collections, port of \_\_\_\_\_, for the month of \_\_\_\_\_.

# REPORT OF MILITARY GOVERNOR OF CUBA.

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[Form 30.—Office of the auditor of customs.]

## CUBAN CUSTOMS SERVICE.

*The United States military government of Cuba in account current with \_\_\_\_\_, collector of customs at the port of \_\_\_\_\_, for the month of \_\_\_\_\_, 190—.*

[This report in duplicate will be forwarded to the auditor of customs for Cuba, at Habana, on the first of every month.]

Disbursements.		Receipts.	
Debit.		Credit.	
To balance from account ending _____, 1900:		By balance, from account ending _____, 1900:	
To expenditures:		By duties on merchandise imported for immediate consumption .....	
Abstract 1 .....		By duties on merchandise withdrawn from warehouse .....	
Abstract 2 .....		By duties on merchandise transferred from other districts .....	
Abstract 3 .....		By increase duties ascertained on liquidation (consumption entries) .....	
To refund of tonnage duties .....		By increase duties ascertained on liquidation (warehouse withdrawal entries) .....	
To refund of duties on reliquidation .....		By duties received from sale of unclaimed goods, \$ .....	
To transfer of funds, order of _____, abstract No. ....		Surplus on same .....	
To transfer of funds, order of _____, abstract No. ....		\$ .....	
To transfer of funds, order of _____, abstract No. ....		By duties received from sale of goods remaining in warehouse more than .....	
To transfer of funds, order of _____, abstract No. ....		Surplus on same .....	
To balance .....		\$ .....	
		By tonnage duties .....	
		By capitation tax on passengers .....	
		By fines and penalties .....	
		By balance .....	

Port of \_\_\_\_\_,  
Collector's office, \_\_\_\_\_, 190—.

\_\_\_\_\_,  
Collector.

[Indorsement.]

[Form 30.]

Account current, month of \_\_\_\_\_, 190—, port of \_\_\_\_\_.

[Form 5.—Office of the auditor of customs.]

## CUBAN CUSTOMS SERVICE.

*Report of the collection of tonnage dues at the port of \_\_\_\_\_ during the month of \_\_\_\_\_, 190—.*

[This report in duplicate to accompany the account current to the auditor on the 1st of every month.]

Date.	No. of entry.	Name of vessel.	Register tons.	Rate.	Amount collected.	Remarks.

[Indorsement.]

[Form 5.]

Report of collection of tonnage dues by \_\_\_\_\_, collector of customs, port of \_\_\_\_\_, month of \_\_\_\_\_, 190—.

## REPORT OF MILITARY GOVERNOR OF CUBA.

[Form 6.—Office of the auditor of customs.]

## CUBAN CUSTOMS SERVICE.

*Abstract of tonnage dues refunded at the port of ——— during the month of ———, 190—.*

[This abstract in duplicate to accompany the account current, to the auditor, on the 1st of every month.]

Date.	Name of vessel.	Master.	No. of voucher.	Amount.	Remarks.

[Indorsement.]

Voucher No. ———, abstract No. ———, port of ———, month of ——— 190—

## REFUND OF TONNAGE DUES.

This voucher in duplicate to be forwarded, with the abstract of tonnage dues refunded, to the auditor of customs on the 1st of every month.

[Form 6.]

Abstract of tonnage dues refunded by ———, collector of customs, port of ———, month of ———, 190—.

\_\_\_\_\_

[Form No. 7.—Office of auditor of customs.]

## CUBAN CUSTOMS SERVICE—RECEIPT OF TONNAGE DUES REFUNDED.

*The customs service of Cuba, to ———, Dr.*


I, ———, master of the ———, hereby acknowledge payment of the above account, by the collector of customs, at the port of ———, in the sum of ——— dollars and ——— cents, (———) on this ——— day of ———, 190—.



ending ———, 190—, exhibit truly and faithfully the entire receipts of my post-office, which have been by due diligence collected thereat, during the period above stated, and that the credit claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid at the time of such delivery by affixing and canceling postage-due stamps, in accordance with regulations. And, furthermore, that the amount of postage stamps, stamped envelopes, postal cards, stamps canceled as postage on matter actually mailed during the month and of postage-due stamps canceled in payment of undercharged and unpaid postage upon matter delivered during the month is truly and accurately stated in the transcript accompanying this account.

————, *Postmaster.*

(The postmaster's salary is \$ ——— per annum.)

[Indorsement.]

#### CUBAN POSTAL SERVICE.

[Issue of June, 1900.]

Post-office at ———, province of ———, Cuba, from ——— to ———, 190—, ———, postmaster.

#### DEPARTMENT OF POSTS.

Balance due ——— \$ ——— 100. Balance due P. M. ——— \$ ——— 100. Passed and entered ——— 190—, clerk.

(To be mailed to assistant auditor for the island of Cuba.)

#### INSTRUCTIONS.

The special attention of postmasters is directed to the following instructions, and a strict compliance with same will be required:

ARTICLE A. Enter the exact face value of all postage-due stamps, special-delivery stamps, and postal cards, and the value, at the price charged by the Government, of all stamped envelopes and newspaper wrappers on hand at the close of the preceding month.

Where a change of postmasters occurs, the value of stamps, postal cards, envelopes, etc., received from the outgoing postmaster should be entered in this article.

ART. B. Enter the exact face value of all postage stamps, postage-due stamps, special-delivery stamps, and postal cards, and the value, at the price charged by the Government, of all stamped envelopes and newspaper wrappers received from the Department during the month. Then add together Articles "A" and "B," placing their sum directly underneath the line opposite the words "Total to be accounted for."

ART. C. Enter the exact face value of all postage stamps, postage-due stamps, special-delivery stamps, and postal cards, and the value, at the price charged by the Government, of all stamped envelopes and newspaper wrappers that remained on hand at close of business on the last day of the month for which this account is rendered, and deduct this amount from the "Total to be accounted for."

ART. D. Enter the exact face value of all damaged stamps and postal cards, and the value, at the price charged by the Government, of all stamped envelopes and newspaper wrappers returned to the Department during the month, but not until notice of allowance shall be received from the bureau of stamps and supplies. This amount, added to the amount remaining on hand, should be deducted from the "Total to be accounted for," and the remainder will show the amount of stamps sold.

ART. 1. Enter the exact face value of all postage stamps, special-delivery stamps, and postal cards, and the value, at the price charged by the Government, of all stamped envelopes and newspaper wrappers sold during the month, and of postage-due stamps affixed upon insufficiently prepaid matter. This item is ascertained by adding to the amount on hand (Article C) the amount acknowledged by the bureau of stamps and supplies as returned to the Department (Article D), and subtracting this total from the "Total to be accounted for," the difference being the amount sold during the month.

ART. 2. Enter the amount of box rents collected during the month. Postmasters are prohibited from collecting or receiving the box rents for more than one quarter in advance.

ART. 3. When the sum of auditor's corrections of a prior month's account shows a balance due the United States, enter this balance in Article 3, but if the sum of such corrections shows a balance due the postmaster, it should be taken up as a credit in Article 4.

ART. 4. When the sum of auditor's corrections of a prior month's account shows a balance due the postmaster, enter this balance as Article 4, but if the sum of such corrections shows a balance due the United States, it should be taken up as a debit in Article 3.

ART. 5. Enter amount transferred from postal to money-order account. Transfers should only be made when actually necessary. Credit must be claimed only for transfers made in the month for which the account is rendered.

ART. 6. Enter amount deposited to close account for the month. No balance must appear as due on the account, as the postmaster is required to deposit all postal funds in his hands at the end of each month. The amount entered as the total of the debits must be exactly the total of the credits.

*Daily transcript of amount of postage stamps, stamped envelopes, and postal cards sold and of same canceled as postages on matter actually mailed, and of postage-due stamps canceled in payment of undercharges and unpaid postages upon matter delivered during the month.*

Sold—month.	Day.	Amount.		Canceled—month.	Day.	Amount.	
		Dolls.	Cts.			Dolls.	Cts.
	1				1		
	2				2		
	3				3		
	4				4		
	5				5		
	6				6		
	7				7		
	8				8		
	9				9		
	10				10		
	11				11		
	12				12		
	13				13		
	14				14		
	15				15		
	16				16		
	17				17		
	18				18		
	19				19		
	20				20		
	21				21		
	22				22		
	23				23		
	24				24		
	25				25		
	26				26		
	27				27		
	28				28		
	29				29		
	30				30		
	31				31		
Total .....				Total .....			



MAJ. TASKER H. BLISS, COLLECTOR OF CUSTOMS FOR CUBA.



REPORT  
OF  
MAJ. TASKER H. BLISS, COLLECTOR OF CUSTOMS FOR  
CUBA.

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HEADQUARTERS DIVISION OF CUBA,  
OFFICE OF THE COLLECTOR OF CUSTOMS FOR CUBA,  
*Habana, Cuba, August 6, 1900.*

SIR: I have the honor to submit the following report of the operations of the Cuban customs service during the fiscal year ended June 30, 1900:

During the year the personnel of the collectors of customs has been as follows:

Habana: Maj. Tasker H. Bliss, collector of the port of Habana and chief of the customs service of Cuba, appointed collector for port of Habana and for the island of Cuba, December 20, 1898.

Baracoa: Lieut. H. C. Schumm, collector, appointed January 15, 1899, relieved March 29, 1900; Lieut. J. W. Wright, collector, from March 29, 1900, to June 30, 1900.

Batabano: Ramon M. Canas, acting deputy collector in charge, appointed February 14, 1899, relieved January 10, 1900; Agustin Agüero, acting deputy collector in charge, from January 10, 1900, to June 30, 1900.

Caibarien: Capt. J. F. R. Landis, collector, appointed December 19, 1898, relieved June 30, 1900; P. B. Anderson, deputy collector, appointed acting collector June 30, 1900.

Cardenas: Lieut. M. B. Stokes, collector, appointed May 19, 1899.

Cienfuegos: Capt. W. Y. Stamper, collector, appointed April 19, 1899, relieved February 14, 1900; Maj. George Le Roy Brown, collector, appointed February 14, 1900.

Gibara: Lieut. J. W. Smith, collector, appointed January 1, 1899, died from a gunshot wound January 19, 1900; Roy H. Chamberlain, acting collector, appointed January 10, 1900, relieved January 27, 1900; Ramon Rivero, deputy collector, appointed acting collector January 27, 1900, relieved February 24, 1900; Will E. Race, acting collector, appointed February 24, 1900, relieved March 29, 1900; Lieut. Herman C. Schumm, collector, appointed March 29, 1900, relieved May 14, 1900; Will E. Race, acting collector, appointed May 14, 1900, relieved June 7, 1900; Capt. E. E. Benjamin, collector, appointed June 7, 1900.

Guantanamo: Capt. E. A. Ellis, collector, appointed December 19, 1898, on leave of absence from July 15, 1899, to October 17, 1899;

J. Waldo Floyd, deputy collector, acting collector from July 15, 1899, to October 17, 1899; D. H. Schumann, special agent, temporarily acting as collector from July 25, 1899, to September 1, 1899.

Manzanillo: Capt. F. G. Irwin, collector, appointed April 19, 1899, relieved March 29, 1900; Lieut. Le Roy S. Upton, collector, appointed March 29, 1900.

Matanzas: Capt. W. H. Hay, collector, appointed December 19, 1899.

Nuevitas: Maj. C. A. Williams, collector, appointed January 5, 1899, relieved October 8, 1899; Henry Page, deputy collector, appointed acting collector October 8, 1899.

Sagua la Grande: Capt. Elias Chandler, collector, appointed January 21, 1899, on leave of absence from February 18, 1900, to March 31, 1900; A. Y. Casanova, deputy collector, acting collector from February 18, 1900, to March 31, 1900.

Santa Cruz del Sur: M. E. Estrada, acting deputy collector in charge, appointed April 27, 1899.

Santiago de Cuba: Capt. T. F. Davis, collector, appointed December 19, 1898, relieved October 8, 1899, D. H. Schumann, special agent, appointed acting collector October 9, 1899, relieved October 25, 1899; Capt. S. D. Freeman, collector, appointed October 25, 1899, relieved April 19, 1900; Capt. F. G. Irwin, collector, appointed April 19, 1900.

Trinidad: Capt. John Conklin, collector, appointed December 20, 1898, relieved May 18, 1900; Lieut. F. V. S. Chamberlain, collector, appointed May 18, 1900.

Tunas de Zaza: Lieut. Le Roy S. Upton, collector, appointed April 22, 1899, relieved March 29, 1900; Andres Orsini, acting deputy collector in charge, appointed March 29, 1900.

From this statement there will appear an amount of change during the past twelve months in the management of some of the custom-houses which is very detrimental to efficient service. Notwithstanding the fact that so long as the present government of Cuba is a military government, the so-called civil duties performed by officers in the administration of the various departments of this Government is in reality a military duty of the highest kind. Many commanding officers are unwilling to admit this, and urge the return of officers on duty in the customs service to their commands. This office has never opposed the relief of an officer to go on active field service, but, with that exception, it has held that there can be no more important duty for a military officer than that connected with the organization of a government with which the credit of the War Department is so intimately associated.

It needs no argument to show the anarchy that would result in the government as a whole were changes to be made in the office of governor-general every two or three months. The same is true to a less, but still very important, degree in the customs service. The sudden change of collectors at a port can but have an embarrassing effect upon the local commerce. It results in that shifting, irregular, uncertain administration which, in the customs service, involves the very essence of injustice to those who have to deal with that department. It must be remembered that the custom-houses of Cuba are not like those of the United States, which latter are organized with an old, reliable personnel, and which therefore continue to operate with little variation in smoothness, no matter how often the collector may be changed. In

Cuba it is a very different matter. The class of employees who fill the bureaus of the public service, although a most meritorious, faithful, hardworking class, show a lack of initiative—of willingness to assume responsibility—that would appear strange were it not that the explanation is readily found in the existing situation. They feel that the government of intervention is not their government, and that they are merely the instruments to execute the will of a temporary and alien, although supreme, authority. They will faithfully execute orders, whether wisely or unwisely given, but, from long previous training, they look upon the collector as absolute, whose will is not to be questioned without danger to themselves.

Under existing conditions in Cuba an efficient administration of the customs requires either a personnel so well trained, reliable, and hedged-in by its knowledge of law and precedent as to guarantee the regular and orderly operation of each custom-house, or also that each collector himself should have such a thorough, practical knowledge of his business as to be able to direct, without error, all its branches. The first of these conditions, for the reason given above, does not yet exist; the second condition has barely begun to exist when a military exigency intervenes to put things in the backward state of many months ago. This office recognizes that the military exigency is paramount, and under no circumstances would it interpose an objection to the relief of a collector whose services were needed with the troops in the field. But it believes it not unreasonable to suggest that, in the case of an officer whose services in the field are not necessary, duty in the administration of an important branch of the military government should be placed upon a par with other routine duty which may be required of military officers. The position of a collector of customs, even in small ports, requires business knowledge and good, sound business sense, as well as knowledge of customs laws and regulations. Under the military government of Cuba collectors have had to acquire these qualifications by hard work and daily experience; and after they have acquired it at the expense, to a certain extent, of the community in which they are, the community should have the benefit of it as long as it is practicable. It is therefore very much to be hoped that every effort will be made to secure a well-selected personnel for the management of the Cuban custom-houses, and which can be expected to remain on this duty during the continuance of the administration by the War Department.

It has been suggested by some that the military officers in charge of subports should be relieved and their places filled by civilians. In my judgment it is entirely too late to do this. Native civilians would take these offices in the certainty that the first act of a Cuban administration would be to displace them. American civilians would take the position with the knowledge that in this service there is no career open to them, and that in a few months their positions must be given up. From neither of these classes would it be possible, under the circumstances, to secure men of the best qualifications, and I should therefore apprehend that the service would gain no credit by such appointments. The customs service of Cuba is a military customs service of the United States, administered under the War Department of that country. Its tariff is made there, as well as the laws and regulations governing its administration. The responsibility for the good or bad administration of this service can not be shifted until it is turned

over to a new government. In view of the general impression that this new government may assume control within a comparatively few months, it seems to me most unwise for the War Department to now, at this late date, begin to meet this responsibility through any other agents than its own officers. Personally, I see nothing but unmixed evil in a mixed military and civilian customs service. If such a change should be made, it should be thorough, including the position of the collector at Habana and the chief of the customs service.

I again take pleasure in inviting the attention of the military governor and of the War Department to the services of the subcollectors named above. Whatever success has attended the operations of the customs service throughout the island is due without reservation to their faithful, zealous, and efficient labor. Many things have combined to make their service one of sacrifice to themselves, and they have performed it not only as loyal Americans but as loyally to the best interests of Cuba as if they were themselves Cubans.

I regret to have to record the death of Acting Collector J. W. Smith on January 19 of this year at the port of Gibara. Mr. Smith had been appointed military collector at Gibara in November, 1898, at the time of the military occupation of the eastern provinces. He was then an officer of the Second United States Volunteer Infantry. Upon the muster-out of his regiment he was, as the result of his efficient services, appointed acting collector at that port, where he remained upon duty until, as the result of the disturbed political condition and consequent bitter feeling in that vicinity, he was shot and mortally wounded on the streets of that town by the editor of a local newspaper. The murderer, Ricardo Hidalgo, was tried by the civil courts in Santiago de Cuba, convicted, and sentenced to six years and one day imprisonment.

Under instructions from superior authority a reorganization of the personnel of the customs service of Cuba was submitted to the governor-general and approved by him on May 3, 1900, and with some slight modifications, also formally approved, went into effect on July 1.

The bureau of special agents has been somewhat increased, and a still further increase will doubtless be required in the near future. For the purpose of this bureau, the island has been divided into four districts with headquarters respectively at Habana, Cienfuegos, Santiago, and at or near Caibarien. The officer for the latter district has heretofore been required for service in the customs district of Gibara, but will probably be assigned to duty at Caibarien on return from the leave of absence which has been granted him. During the year two important captures of counterfeiters, with their illegal paraphernalia, were made by the officers of this bureau under the immediate direction of Chief Cairns. Report has just been received, without details as yet, of a capture made in Santiago de Cuba by Special Agent Metcalf, chief of that district. I commend to the favorable consideration of the Government Mr. F. S. Cairns, the chief of the bureau, whose zealous and efficient work and that of his subordinates has been of the greatest assistance to me during the year.

Every effort has been made to secure Cubans or natives of this island for the personnel of the custom-houses. The total number of employees is 757, of which number 598 are native Cubans, while 83 were born in the peninsula. All of the latter have lived the greater

part of their lives in Cuba, and married here, and have all renounced their Spanish citizenship, thereby becoming entitled to all the rights and privileges of natives of the island. Of the 70 Americans, 13 are officers of the United States Army; of the remaining 57, 33 are employees of the American correspondence division, of the bureau of statistics, and of the special agents bureau, performing services which no other than Americans can render. Of the 48 American employees of the Habana custom-house, only 7 occupy positions which are in any way connected with the collection of the revenue. The comptroller and assistant comptroller of the Habana custom-houses are Americans. These positions must necessarily be filled by Americans until the changes in the methods of business which have been introduced become fully accepted. The officer in charge of the appraiser's division is an American, as well as the chief appraiser of tissues. The officer in charge of bonded warehouses is also an American, as well as the one acting as deputy commissioner of immigration and in charge of the passenger and baggage department. It is believed that the American personnel at the custom-house of Habana and other ports is as small as it should be so long as American authorities are in any degree responsible for the administration of the service.

Reports from the various subcollectors indicate a pressing and growing need of improvement in the material facilities for custom-house work. A liberal allotment of money could well be made for the repair and construction of government docks, wharves, warehouses, improvement of channels, and in some cases for custom-house buildings. In many cases, including even Habana, the facilities for the receipt and safe custody of merchandise and its quick dispatch through the custom-house are very inadequate.

The greatest drawback consists in lack of modern facilities for landing cargo. Even in the great port of Habana, the configuration of whose harbor would permit at comparatively small expense the most perfect conditions, merchandise must be landed by lighters, at an expense to the commerce of the port per ton equal to the cost of transporting that ton from Liverpool. During the large part of the rainy season the work of loading and discharging vessels has to cease, or can be carried on only at risk of great injury to the merchandise. Furthermore, this system results in greatly increased cost to the Government, since it requires a greatly increased force of inspectors to supervise the loading and discharge of lighters, to guard the property in the lighters, and to prevent the smuggling for which the lighterage system offers every facility.

More than a year ago plans were prepared, which received general approval, for the construction of a modern system of docks at Habana. The commerce of this port is unanimous in urging their construction. Nor do I know of any work of material improvement which would more redound to the credit of the intervening government than the inauguration of this reform. At other ports, in proportion to their commerce, conditions are even worse, cargoes in some cases having to be discharged in lighters 15 miles from the wharves. In this connection attention is invited to the detailed statement in my report for the second half of the fiscal year ended June 30, 1899, rendered to the military governor.

On the 15th of June, 1900, went into operation by order of the President dated March 31, 1900, the new customs tariff. This tariff

is a modification of the one promulgated to go into effect on the 1st day of January, 1899, and differs in no way from the latter as concerns the principles of its construction. For the most part the changes introduced were for the purpose of obviating difficulties which had arisen in the application of the previous tariff, removing ambiguities, etc.

The tariff which was prepared to go into operation at the beginning of the military occupation of Cuba was, naturally and properly under the circumstances, a translation of the preexisting Spanish tariff, with such modifications in the rates of duty as were suggested and demanded by the existing conditions in the island. The principal change, therefore, consisted in a general reduction of duties, combined with the abolition of the previous differential in favor of Spanish trade. The classification which prevailed under the Spanish régime was, in general, adhered to under the American administration of the customs service. This course was the more proper, since the power to classify is really the power to make a tariff, and were any other course pursued it could be justly charged against the customs administration that it was assuming the power which had been intrusted alone to those who prepared the tariff. But it required very little experience to show that the original tariff, from which the one of July 1, 1899, was derived, was devised to meet conditions and to facilitate practices and methods of business which were not supposed to be allowed under the new administration; that the tariff, of which its successor was a literal translation, was so constructed—perhaps inadvertently—as to enable customs officials to defraud and plunder importers on the one side and the Government on the other. It is difficult to conceive of an engine for fraud more ingeniously constructed, and such was its use, whatever may have been the motives which originally inspired it. It was so devised as to permit and encourage fraud in varying degrees by the various officials of the custom-house, from the highest to the lowest. This machinery, with all its possibilities of crime, was placed in the hands of an American administration composed of an extremely limited personnel, and upon which was imposed the responsibility that the engine should no longer be worked as one of crime and oppression, while at the same time many of its complicated parts had to be operated by those who could so use it, and who could not be altogether prevented if they so desired.

The tax levied by a custom-house is essentially a tax upon the value of property, and, if a just tax, it should bear a definite and readily ascertained relation to that value. Therefore that tariff of duties which is constructed on the ad valorem principle is theoretically the best. In practice, however, even in the United States, such difficulties are found in the application of such a tariff that the growing tendency is either to substitute for it or to combine with it a specific tariff. In Cuba the difficulties in the way of the application of an ad valorem tariff are vastly greater. I believe that in practice, especially under existing conditions here, a specific tariff is essentially far more just than any other, but the difficulties in the way of its construction are far greater. In such a tariff articles which are subject to taxation should, as far as practicable, be specifically named; and there should be the greatest possible discrimination between varieties of the same article which are of different value. Such a tariff would become theoretically perfect (though this, of course, is not practicable) if

every article of importation could be specifically named, and a specific duty imposed bearing a just proportion to its well-known average value in the markets of the world.

But in the Spanish tariff and its successors scarcely an attempt was made to accomplish this. Those who have had occasion to apply it know the large proportion of cases in which the subdivisions of a paragraph and the paragraph itself, as well as one paragraph with another, merge into each other by imperceptible degrees. Articles are not specifically named, but are vaguely described. In the case of many articles, two men of the highest and equally expert knowledge and of perfect honesty may differ in opinion as to whether the article should be classified under this or that paragraph, or under this or that subdivision of one paragraph. According as the one or the other opinion prevails, the article pays a duty of \$1,000 or \$10,000. Throughout, the distinctions of the tariff are based upon vaguely described physical appearances and characteristics. The result of this is that it has always been within the power of the custom-house to classify an article under a paragraph just to the importer and the Government, or under a paragraph unjust to the importer, or under a paragraph equally unjust to the Government. All of these classifications would be equally defensible under the terms of the tariff.

Where such latitude of classification prevails an honest administration would be guided in its decision by the *ad valorem* principle, settling all cases where honest doubt could exist in such a way as to make the duty the proper proportion of the value. But the power was always there to oppress an obnoxious importer by taxing his merchandise many times its value, or to defraud the merchant by forcing him to advance a consideration to secure an unjustly low classification or to defraud the Government by permitting him to secure a lower classification for a consideration. It would seem as though the original tariff had been deliberately constructed to lead to such conclusions; as though it deliberately created such injustices in order to enable the officials to correct them, with the consequent temptation to correct them only for a consideration.

So this terrible fact has always confronted this office—that, however honest customs employees might be, the power to defraud was still there. It is true that this power could be exercised over the merchant alone, leaving the just revenues of the Government undiminished. But, under this all-pervading temptation, with the unusual chances to escape detection afforded by the vagueness of the tariff, men are almost always certain to yield here in Cuba, as they would anywhere else under the same circumstances, and from defrauding the merchant are liable to pass to defrauding the Government.

I have said enough to show that the essential weakness of the original and present Cuban tariff is the excessive latitude of interpretation which it permits in the classification of merchandise, combined with the fact that under a specific tariff it is really the appraiser (except in case of dispute, which has to be referred to the collector) who makes the classification. Thus an appraiser of tissues, of furniture, of shoes, of tools and instruments, etc., has it in his power to so apply the law that a merchant may escape the payment of a large part of what is undoubtedly his just duty. In such a case, of course, the importer makes no protest and the fact may not be brought to the attention of the collector. If it should reach his attention the most that he can charge against

the appraiser, in the absence of other evidence, is an error in judgment, which, if sufficiently grave, warrants his dismissal. Experience quickly showed that no such latitude of classification should be left to subordinate officials. The only safe course lay in the enforcement of a rule by which, in all cases where there could be any doubt, classification should be made under the higher paragraph. Unfortunately, however, this latitude of interpretation must exist somewhere, for if it did not the tariff, which was originally capable of being used as an instrument of fraud for the gain of officials, would become an instrument of oppression whereby, without any fraud being committed, without any customs official becoming a penny the richer it, the merchant in many cases would be exorbitantly taxed, while in other cases the just revenues of the Government might equally suffer. Therefore, so long as the tariff remains in its present form, there is but one course to follow—that is, to require all customs officials to apply the letter of the law in its full severity, knowing that the merchant will protest when he believes his interests to be unjustly treated, and taking all possible precautions, by reexaminations and appraisals and by the suspicious scrutiny of every document in the various bureaus through which it passes, to see that the interests of the Government are not unjustly treated. In this way no subordinate official can depart widely from the law without at least probability of detection. Unfortunately this throws a burden of responsibility upon the collector greater than he should be required to bear. Even though inspired by the highest sentiments of justice, any decision given by him in favor of an importer might be open to the wanton charge of corruption. His honor and reputation would have little protection. In such cases he can act with safety only after they have been passed upon by the board of appeals. To this board the protest of every dissatisfied importer is referred, passing from the board to the collector and from the collector to the military governor.

These essential defects of the tariff have long been apparent to every American who has had anything to do with its application. I do not believe that the complete purification of the customs service can be effected until the tariff is entirely recast; and, as I have frequently insisted, this recasting can be done only by a commission of thoroughly disinterested experts. The officials of the customs service should not be expected to attend to it, because, even had they the necessary qualifications, they have not the time to devote to it. It is essentially a work to be undertaken by the General Government, inasmuch as it involves many important questions of public policy. I recommend that a tariff commission be appointed by the Government to study this question and report its recommendations by the 1st of March, 1901.

In order to secure greater uniformity in the action of the various custom-houses throughout the island the plan has been adopted during the past year of having samples of all tissues passed at any custom-house submitted each week to a board of appraisers in Habana, which board confirms or corrects, as the case may be, the appraisal and classification of the appraiser at the subport. It is found that this plan is doubly advantageous, because the final board of appraisers has neither temptation nor opportunity to find otherwise than in accordance with facts and the samples presented to it. Again, these disinterested findings constitute a body of decisions from which it is difficult for the appraisers of the Habana custom-house to materially depart.



During the year the old protest board was remodeled into the present board of appeals. This board consists of five men, three of whom are native Cubans, and two at the present moment are Americans. All of them are trained in the operations of the various bureaus of the custom-house, but none have any connection, direct or indirect, with the classification and appraisal which may be the subject of protest. The board sits as a court and hears the evidence of all interested parties. The person making a protest is notified by the clerk of the board of the date and hour fixed for the hearing in his case, and is requested to be present in person or by counsel and submit whatever evidence he desires. Record of the proceedings is made and the case finally presented to the collector by the board with its findings. The collector submits the case with his action to the military governor, by whom the final decision of the custom-house may be sustained and confirmed or disapproved, as the case may be.

During the year 675 protests were filed against the decision of the collector of customs for Habana. Of these, on June 30, 380 were overruled, 156 sustained, 22 were rejected as not complying with the requirements of law, 6 were sustained in part, and 115 were pending final action. Of the latter number, the greater part have been decided since July 1. The total number of entries coursed at this custom-house during the last fiscal year was 53,055.

During the fiscal year 566 protests were filed from the various supports; of which number 136 were overruled, 106 sustained, 24 sustained in part, while 20 were still pending on June 30.

From various communications received at this office from commercial organizations in the city of Habana, it would appear that there is a feeling with many of the merchants (mostly Spanish) that there should be practically no protests in a well-regulated custom-house. As a matter of fact, within reasonable limits, the number of protests may be accepted as an indication that the custom-house is well regulated. Even if its appraisers and other officials were infallible in their judgment, the number of protests would scarcely diminish, since a very considerable part of the protests originate not in the belief that the classification and appraisal are wrong, but in the hope that through some technicality more favorable classification and appraisal, regardless of right, can be secured.

A very considerable number of protests originate in the action of the custom-house in increasing the declared valuation of merchandise. This action is never taken except upon the most conclusive evidence of its propriety, and I have no doubt that it would be taken much oftener than it has been had this service at its disposal better facilities for determining foreign market values.

Upon this subject of undervaluations I note that in his annual report of the "State of the Finances" for the fiscal year ending June 30, 1899, the honorable Secretary of the Treasury says:

The subject of undervaluation of imported merchandise still requires constant attention. Many complaints upon the subject are received and investigated, and large sums, representing increased and penal duties on account of undervaluations, have been collected during the past year. As the result of the inquiries conducted in Europe by a special agent, the increased duties on one line of merchandise alone, accruing on advances made by appraising officers, amounted to nearly \$150,000, and it is estimated that by reason of increased valuations made by importers in their invoices, the direct result of such investigation, the customs revenue has been increased over \$800,000 per annum on this one class of merchandise.

Again, referring to the number of protests pending at the close of the above-mentioned fiscal year, he further states that the board of general appraisers—

\* \* \* calls attention to the fact that at the close of the year there were 41,514 protests suspended awaiting the decision of courts on analogous issues. About nine-tenths of these protests are against the decisions of the collector at the port of New York. For the purpose of reaching a speedy disposition of these cases the board suggests that the appointment of an additional circuit judge be authorized, who shall sit at the port of New York, and decide customs cases.

In proportion to the number of entries received I think that the number of protests made here is very moderate. I also think that to anyone acquainted with the character of the protests filed at a Cuban custom-house, the proportion, as shown above, decided in favor of the claimant, of itself indicates the spirit of justice with which all such cases are handled.

Reports received from special agents indicate that a certain amount of smuggling continues, but it is believed that it has been reduced to the minimum which the present facilities at the disposal of the Government can accomplish.

On February 17, 1900, authority was given by the government of Cuba for the construction of five small revenue boats of not more than 3-foot draft, which will be able to cruise in the waters inside the keys on both coasts of the island. The boats were contracted for at the price of \$7,000 each, exclusive of equipment. A sum not exceeding \$2,000 a vessel was also allowed for the equipment, making the total maximum cost \$45,000. These vessels are being built at the shipyards of Lewis Nixon (Crescent Shipyards), at Elizabethport, N. J., and will be ready for service early in the month of September. They will give a much-needed assistance in the prevention of irregular and illegal trade.

As stated in my report of last year, the closing of the custom-houses to illegal trade on any considerable scale has largely checked the smuggling of articles, except those like tobacco and opium, on which the duties are practically prohibitive. Even in respect to them there is no reason to believe that smuggling on a large scale is carried on.

Since October 9, 1899, when the privilege was granted to Porto Rican coffee of importation from Porto Rico directly into the island of Cuba at a greatly reduced duty as compared with coffee from other countries, complaint has been made by certain coffee importers of Habana that other coffees than those of Porto Rico gained admission into Cuba from the former island at this low rate. This subject was carefully investigated here, and also, at the request of this office, in New York and in Porto Rico, and it is shown that thus far there have been no irregularities in this trade.

By tariff circulars Nos. 83 and 84 from the War Department, privilege of free entry was granted to cattle imported for breeding purposes, provided they fulfilled certain conditions set forth in those circulars. Previous to the issue of these circulars this office, in response to a request for its opinion on the subject, stated that it did not believe that this concession would prove of material benefit to the island. There has never been any importation of expensive, high-grade cattle, nor is it likely that there will be for a long time to come. Many cattle importers in the United States urged this measure in the belief that it would increase importations into this island from that country. It is evident, however, that the low duty of \$1 per head could not have

deterred any Cuban importer who was otherwise willing and ready to import graded cattle for breeding. The reason was to be sought elsewhere. The fact is that no attention has ever been paid to the breeding of cattle in Cuba except for work purposes and consumption for food. In Cuba, as in all Spanish countries, working oxen are yoked by the horns. These animals, therefore, are bred to secure two special conditions, the first being the suitable conformation of the horns, and the second, weight and strength, especially in the fore part of the body. Texas cattle have the desired qualification as to the horns, but not as to weight and strength. These two are found combined only in cattle from Mexico and various states of Central and South America. Moreover, experience has shown that the cattle from these latter countries suffer less on transportation to Cuba. During the three years immediately following the ten-years' war (1868-1878) large importations of cattle were made from the United States, among which the mortality due to climatic change proved to be about 40 per cent. For these reasons the larger part of cattle importations has been from countries south of the Rio Grande River, and is likely to continue to come from there. The concession granted during the past year to cattle imported for breeding purposes has produced no material effect on the character of the animals brought into the island.

The total number reported to this office as having been allowed entry under this privilege during the year is 364, a considerable part of which would have been denied free entry by a strict interpretation of the law.

In view of the past and probable future importance of the cattle industry in Cuba, the question of diseases affecting imported animals has received careful attention at the custom-house, upon which at present the duty of sanitary inspection is imposed. At Habana, where the greater part of the importation of animals takes place, this service has been very efficiently managed under the superintendence of the chief veterinary inspector, Dr. Honoré F. Lainé.

On three occasions suspicious cases were detected immediately upon the arrival of the cattle ships, which upon bacteriological examination of the blood proved to be undoubted cases of anthrax. These, with still more numerous cases of hog cholera, brought forth from various quarters suggestions of radical, though, in the opinion of this office, insufficient and improper methods for stamping out the disease. It being said to be the intention of the secretary of agriculture of the Cuban government to enforce a system of quarantine of imported cattle for the purpose of preventing the spread of anthrax, this office made a report to the military governor, calling attention to certain serious objections that would result from the enforcement of such a measure. It was pointed out that in the first place such a measure would be very costly, and that its first effect would be to raise the price of working cattle and of meat; that this evil would be further enhanced by the material reduction in the importation of cattle, as a large part of these imported animals could not bear the expense; and finally, and worst of all, it would be a useless measure as a means of stamping out the disease.

Without entering into the history of how or when the disease was first introduced into Cuba, it is sufficient to note that it has existed in different parts of the island for many years. Anthrax is a specific disease whose bacillar germ is capable of living in the soil for an indef-

inite period of time. The places or localities in which diseased animals have died become contaminated, and healthy animals grazing in such places are liable to contract the disease a long time afterwards. Two notable illustrations of this have come under the observation of this office during the past year.

A gentleman owning a plantation at Bolondron began recently to extract manure from a dried-up pond into which some five years ago the cachaza (waste of sugar mills), manure, and offal of the plantation had been dumped. He now remembers that a few oxen which had died suddenly on the plantation from some apparently mysterious disease about five years ago were also thrown into this dumping place. The six oxen which were recently employed in the work of extracting the manure died from undoubted anthrax; their carcasses were cremated, the work of extracting the manure was stopped, and the owner has lost no more oxen out of about one hundred that he has on his plantation.

Again, a firm of cattle importers of this city received about eight months ago some 500 head of Mexican cattle, which were sent out to pasture. Early in May the cattle, which were all fat and healthy looking, were sold to a planter living near one of the north ports of Cuba. The cattle were brought from their pasture, some 20 miles from Habana, kept for two days in the stock yards of El Lucero, thence driven to the Regla wharves, and there embarked in lighters. The day after their arrival at the port of destination 1 animal died, on the following day 8, the next day 20, and so on until 82 had died in six days. Dr. Lainé made a microscopical examination of the blood of these animals, discovering the germs of anthrax. In both of these cases these animals might have passed the test of quarantine, but on subsequent exposure to infected localities would have contracted the disease just as they did.

I do not wish to be understood as holding that a quarantine system, in the absence of a better one, could not be properly adopted, but it is exceedingly likely that the very rigid precautions which should be constantly taken in a properly administered quarantine system, would not always be maintained, and the places of quarantine themselves would become sources of infection.

It seems to me, therefore, that the system of vaccination should be adopted and strictly enforced, which is a sure and cheap preventive, rendering animals immune to the disease even though exposed to infected localities. Previous to the discovery by Pasteur of the anti-anthrax vaccine there were thousands of acres of land in France on which neither sheep nor cattle could graze with impunity. With Pasteur's discovery, animals were, by vaccination, rendered immune to that disease, and it is said that this discovery alone was worth more to France than the war debt which that nation paid to Germany.

Few people realize the importance that the cattle industry has had in Cuba, to restore which every effort should be made. Previous to the devastation wrought by the late war, the cattle industry, in the amount of capital invested in it, and in its sure, speedy, and profitable returns, ranked with the tobacco and the sugar industries. As yet this industry can scarcely be said to have begun to revive, but with the continuance of peace and order the time must come when the rich pastures of Cuba will again be covered with herds representing a very large investment of capital. Means should at once be taken, not

merely to protect this capital against the loss certain to result from the importation of disease (for which all reasonable and practicable precautions are now being taken), but also from loss resulting from disease contracted by previously healthy animals in already infected localities in Cuba.

The question of Texas fever is one which demands attention with special reference to rendering imported Northern cattle immune to the effect of the fever tick, which is done under properly conducted tick-infestation, or blood inoculation, and not serum inoculation. This fever is due to a microparasite and not, as in the case of anthrax, tuberculosis, etc., to bacteria. The disease is transmitted from Southern to Northern cattle, or to nonimmune Northern cattle grazing in a Southern infected district, through the medium of a parasite known as tick, or the American cattle tick (*Boophilus bovis*), and the destruction of this parasite is the only safeguard against the communication of the disease. But, as this tick has become domiciled in the island of Cuba since its introduction by cattle from the southern part of the United States immediately after the ten years' war, Cuban cattle have become immune to the Texas fever, and this island should be classified as being within the "Southern infected belt," as described by the Agricultural Department of the United States. In respect to Northern imported cattle, it is one of the many diseases with which the live stock industry of this island has to contend, such as anthrax, black leg, tuberculosis, hog cholera, swine plague, glanders, farcy, and other enzootic diseases. Fortunately, the island is as yet free from many pernicious continental diseases of domestic animals, such as contagious pleuropneumonia, foot and mouth disease, maladie de coit, scabies, and rinderpest. Nevertheless, Cuba being a purely agricultural country, the live-stock interest demands the full benefit of the advanced knowledge of veterinary science, as well as that to be derived from further scientific researches and investigation.

Hog cholera, known in different parts of this island under the names of pintadilla, salto, ahogo, guararey, sahumaya, acceso, rasquilla, culebrilla, etc., has existed throughout Cuba for more than fifty years, although the disease was not scientifically investigated or bacteriologically proved until the year 1889. The Spanish Government never took any measures to suppress the disease, and had it not been for the wild condition in which hogs are raised in this island the species would have been extinguished long ago.

So widely disseminated is the disease that no matter where hogs are landed, nor how healthy the condition in which they come from the States, they are soon contaminated with it, as, due to the effects of the voyage and the change of climate, they seem to become much more susceptible to the contagion. The supply of hogs for consumption, as well as those destined to replace the breeds exhausted by the late war, comes from the United States. Not infrequently cargoes come contaminated, due to the fact that the disease is prevalent in many parts of the United States. To prohibit the importation of hogs would be equivalent to the prohibition of the consumption of pork in the island, and would seriously affect American interests, since 95 per cent of these animals slaughtered in Habana and 80 per cent of those slaughtered in other cities are imported from the United States. A long quarantine imposed upon all imported animals would be impracticable and ineffective as a measure of disease suppression, and would

be so costly as to deter American importers from bringing their stock here.

On page 45 of the Fourteenth Annual Report of the Bureau of Animal Industry the United States Secretary of Agriculture says in reference to the diseases of swine as follows:

While most prevalent in the great corn-producing states, the diseases have been carried to all parts of the country, and, therefore, any regulations to be effective must be enforced over a wide extent of territory, and would be correspondingly expensive. The losses have, however, been tremendous, being placed by some as high as \$100,000,000 in a year, an estimate which does not appear to be exaggerated in the light of the careful inquiries in the State of Iowa, from which it was concluded that this one State lost from \$12,000,000 to \$15,000,000 worth of swine in a single year.

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There are but two methods of control which, from our present knowledge of contagious diseases of swine, appear to promise adequate results. The one is the old stamping-out method, the slaughter of diseased and exposed animals, the quarantine of infected farms, the regulation of transportation, the disinfection of stock cars, stock pens, infected farms, and all other places harboring the contagion. The other is the treatment of diseased and exposed animals with antitoxic serum. Both of these methods have been tried, to a limited extent, during the past year. The stamping-out method is attended by many difficulties and limitations. Farmers often object to the slaughter of exposed animals which are still healthy, unless paid more than the animals are worth, and they are unwilling to have their breeding stock killed so long as there is a chance of saving part of it. On the other hand, it is embarrassing, if not impossible, for the Government officials to utilize in any way the carcasses of exposed animals which have not yet developed symptoms of disease, and to destroy these adds largely to the expense. Again, it is next to impossible to control transportation and disinfection of cars so as to prevent constant reinfection. The disinfection of farms is also a troublesome matter, as the germ of hog cholera has great vitality, and is able to maintain its existence and virulence in the soil, in moist organic matter, and even in water, for several months. Finally, the wide distribution of the disease, the ease with which the contagion is carried, the numerous agencies which contribute to its spread, are all elements which increase the gravity of the problem, and militate against the success of the stamping-out method.

The use of antitoxic serum appears at present to be a much more promising method of diminishing the losses.

In his annual report for the year 1899, the Secretary of Agriculture states as follows in regard to the result of the serum treatment:

The preparation of serum for treating hog cholera and swine plague has been on a very much larger scale than last year, and the results are exceedingly satisfactory. The diseased herds in four counties of Iowa have been under treatment, the result showing a saving of from 75 to 80 per cent of the animals injected, though the final reports are not all received at this writing. It is evident, however, that this method of treatment is far in advance of any other heretofore tried.

Taking all these facts into consideration—the wide distribution of the disease over the island, the necessity of continuing importation of animals for consumption and breeding purposes, the impracticability and the inefficiency of the long and strict quarantine of animals which, almost immediately after being released, would enter infected localities, leads me to urge that every effort be made to provide without delay a sufficient supply of hog-cholera serum to enable all imported animals, and especially those intended for breeding purposes, to be subjected to the antitoxic treatment.

In reply to a request from this office for a supply of the serum from the Bureau of Animal Industry in Washington, the honorable Secretary of Agriculture wrote, under date of January 29, 1900:

I regret that I am unable to comply with this request, as this Department has only been able to manufacture sufficient serum for its own experiments. There are demands for the remedy from all portions of the United States which I am unable to comply with.

During the past year a number of cases of glanders have been reported in Habana. It is not to be assumed that these cases were imported, escaping the vigilance of the veterinary inspectors. In fact, there is every reason to believe that this was not the case. Stables and other places in Habana where are kept animals subject to this disease are notoriously infected. Owners of horses make every effort to conceal not only suspicious, but well-identified, cases of the disease from the sanitary inspectors. In one case this office reported to the chief sanitary officer, from information which had come to it indirectly, a stable where at least one case of glanders was being concealed, and which, with additional cases, was verified on inspection. During the Spanish administration attention was repeatedly called in the press to the bad sanitary condition of the stables of Habana, and to the criminal neglect of the Government in allowing glandered horses to work in the streets of the city. But as the owners of the large stables and omnibus lines were Spaniards, some of them very influential in local politics, it was impossible to accomplish anything against their wishes. In 1888 a young lady belonging to one of the best families in Cuba died of glanders, and the Spanish authorities were compelled by the clamor of the press to act in the matter. A committee was appointed by the board of health to examine the stables of the city, and Dr. Lainé, at present chief veterinary inspector of the customs service, was appointed the veterinary surgeon of the committee. As soon as this commission began its labors it met with great opposition from the owners of the stables, who refused to allow their diseased animals to be killed. In the omnibus stable of a rich and influential Spaniard, and member of the city council, two horses were found with unmistakable signs of the disease. The owner refused to allow the horses to be killed, and obtained a certificate from a Spanish veterinary surgeon to the effect that the horses were not glandered, but were suffering with chronic nasal catarrh. The commission thereupon caused two other animals to be inoculated with the nasal secretions of the diseased horses; both the animals contracted glanders and died before the fifteenth day, as well as one of the members of the commission, who became infected while assisting in the work of inoculation. Notwithstanding such conclusive proof, the horses were not allowed to be killed, and the commission thereupon declined to continue its useless labors. There could be but one result of such gross indifference and neglect; during the period from the year 1880 to September of 1898, 100 people died of glanders in the city of Habana alone, as is shown by the records of the hospitals. Farcy, which is the cutaneous manifestation of glanders, and is compatible with work, was the most frequent form of the disease in Habana; therefore a large number of sick animals were to be seen on the streets spreading the disease to human beings, even those whose occupations did not bring them in contact with these animals. Among the 100 persons stated above to have died of the disease are found on the records doctors, lawyers, notaries, ladies of high families, and men of varied occupations in no way connected with the care of these animals. The records of the past year will show that the precautions taken since the American occupation to prevent the importation of the disease and to remove the cause of contagion from infected localities have met with marked success.

In view of the great importance of this subject in its bearing upon

the revival of the immensely valuable animal industry of Cuba, I recommend that a nucleus of an experimental station, such as is maintained in most of the live-stock raising states, be established at Habana, where every outbreak of disease among domestic animals can be properly investigated, which can determine the best methods of eradication or suppression, and which can recommend and supervise the enforcement of proper quarantine rules whenever this measure of precaution should seem desirable.

The economic situation of Cuba, as indicated by the statistics of the customs service during the past year, can not be regarded as favorable. The returns of imports and exports, excluding the movement of specie, show an excess of the former over the latter, or a balance against the island of \$26,260,065. This condition of course is entirely due to the terrible devastation of the recent war, which resulted in almost complete destruction of the facilities for producing articles for home consumption and for exportation. Cuba is an agricultural country of great fertility, yet a great part of its food supply now comes from abroad. Its power to produce for exportation has been reduced almost to a minimum, and its necessities for importation for immediate consumption have been increased almost to the maximum.

The three great enterprises of Cuba in former times were sugar, tobacco, and cattle. The maximum crop of sugar in any one year was that of the year 1894, amounting to 1,054,214 tons; the crop of the year 1895 was 1,204,264 tons; in 1896, as a result of the war, this dropped to 225,221 tons, and in 1897 to 212,051 tons, increasing in 1898 to about 300,000 tons. These figures alone show the material destruction wrought by the recent successful insurrection in Cuba, as compared with that of the ten-years' war, the lowest production of sugar during the former war (in the year 1877) being 520,000 tons, or more than double the annual average production during the recent war. The crop of the year 1899-1900 is a little over 300,000 tons. There are many enthusiastic believers in the future of Cuban sugar who maintain that the island is capable of producing, with the development of as yet unworked cane land, and with improved methods in the cultivation of cane and in the manufacture of sugar, an annual crop of 5,000,000 tons.

On 2,000,000 of her 28,000,000 acres of land Cuba produces nearly one-half of the entire cane-sugar crop of the world, and there is undoubtedly a great quantity remaining of the richest cane land in the world, as yet untouched by the plow, under a climate unsurpassed for the growth and development of the cane. Therefore, however wild may be the dream of the enthusiast, it is certain that the island is capable of producing, under favorable conditions, a very great increase over the largest crop that it has thus far yielded. Thus it will appear to what extremity this industry has been reduced as compared with the past production, and what a great field there is for profitable investment of capital.

From this point of view, the figures which show so small an importation of machinery and equipment for the production of sugar would be very depressing were it not that there is much reason to believe that the machinery already in the island, and able to work, were sufficient capital available, is enough to grind any crop of cane to be anticipated in the next couple of years. The crop for next year is



expected to reach the figure of 600,000 tons, but there can be no certainty of this until after the hurricane season has passed, the storms which then prevail frequently causing immense damage to the cane.

For obvious reasons the tobacco crop has much more nearly reached its normal than is the case with that of sugar. The highest estimate of the production in former times which I have seen is 560,000 bales. The estimates of this year's crop vary from 430,000 to 460,000 bales, distributed as follows:

Vuelta Abajo district .....	150,000 to 160,000 bales
Semivuelta and Partido district.....	100,000 to 130,000 bales
Las Villas district .....	150,000 to 200,000 bales

No accurate figures for the province of Santiago are yet available, but its production will materially increase the above figures.

Tobacco, being very largely raised by small tobacco farmers, or vegueros, requiring no complicated, expensive machinery, either in raising or manufacturing the crop, and there being a steady demand for the product at, until recently, unusually high prices, has been the first of Cuban industries to revive. The vitality of this industry becomes apparent when we consider the great revenues which are derived by various countries, especially the United States, from import taxes on the manufactures of the Cuban tobacco. The principal ground of complaint by planters and manufacturers is the high import duty in the United States upon these manufactures, combined with the export duty in this island. This will appear from the following illustration:

To manufacture in the United States 1,000 cigars weighing 12 pounds from 25 pounds of filler and 5 pounds of wrapper, bought in Habana, unstemmed, there would be the following charges for duty:

Export duty in Cuba on 30 pounds leaf at \$6.30 per 100 kilos.....	\$0. 85
Import duty in the United States on 25 pounds of filler at 35 cents per pound.	8. 75
Import duty in the United States on 5 pounds of wrapper at \$1.85 per pound.	9. 25
Total .....	18. 85

Upon the same 1,000 cigars, weighing 12 pounds, manufactured in Habana and imported into the United States, there would be the following charges:

Import duty in United States at \$4.50 per pound .....	\$54. 00
Plus 25 per cent ad valorem on value at \$60 per thousand.....	15. 00
Export duty from Cuba at \$1.35 per thousand.....	1. 35
Total .....	70. 00

or a difference of \$51.50 against Cuban tobacco. For these reasons manufacturers of tobacco in Habana demand the retention of the present export duty on leaf tobacco, or even its restoration to its former figure, together with the abolition of the export duty on manufactured cigars and cigarettes. When the Cuban tariff comes to be made by Cuba, this will doubtless be done, and there will no longer be the anomaly of a civilized country placing an export duty upon one of its principal manufactures.

To show the condition of the cattle industry in the island, I submit

two tables taken from a recently published report to his government by the Hon. Lionel E. G. Carden, consul-general of Great Britain:

Class.	Value per head.	December 31, 1891.		December 31, 1892.	
		Number.	Value.	Number.	Value.
	£ s.				
Horses.....	10 0	531, 416	£5, 314, 160	595, 305	£5, 968, 050
Mules.....	30 0	43, 309	1, 299, 270	49, 645	1, 489, 350
Asses.....	4 0	1, 839	7, 356	1, 910	7, 640
Cattle.....	4 0	2, 455, 788	9, 823, 152	2, 585, 309	10, 341, 236
Hogs.....	1 4	570, 194	684, 232	535, 362	642, 434
Goats.....	7	8, 930	3, 125	7, 378	2, 582
Sheep.....	7	78, 492	27, 472	89, 793	31, 427
Total .....			17, 158, 767		18, 472, 719

(Or in the money of the United States.)

Complete returns of the stock in the whole island at the end of 1898, are not obtainable, but the following official data of the horned cattle remaining in three of the provinces are sufficient to serve as a basis for estimating the remainder, and it is not, I think, too much to assume that other live stock suffered in more or less the same proportion:

*Per cent of the number of horned cattle in the island of Cuba at the end of the years 1892 and 1898.*

Provinces.	Number.		Remarks.
	1892.	1898.	
Habana .....	358, 673	29, 486	Civil governor's report, 1899.
Matanzas.....	272, 159	8, 800	Military governor's report, 1899.
Santa Clara.....	770, 911	66, 000	Do.
Pinar del Río.....			{ Estimate based on the returns of the other three provinces.
Puerto Principe.....	1, 183, 566	88, 057	
Santiago de Cuba.....			
Total .....	2, 585, 309	192, 343	

NOTE.—Falling off between the years 1892 and 1898 approximately 92½ per cent.

According to this table, at the end of the recent war there remained in the island of Cuba only 7½ per cent of the number of cattle therein at the beginning of the war. At the present rate of importation it will be a good many years before this industry can be restored to its former prosperity, as the statistics show that a very large proportion of the total importations are for immediate food consumption.

I submit without further analysis, which is prevented by the haste with which this report has had to be prepared, the following statistical statements:

- (1) List of collectors of customs.
- (2) Statement of personnel at all ports.
- (3) Statement of personnel of Habana custom-house by months, with salaries.
- (4) Statement of navigation, with résumé.
- (5) Statement of immigrants arriving at the port of Habana during the fiscal year 1900.
- (6) Statement of Chinese arriving at Habana during the fiscal year 1900.
- (7) Passenger statement, port of Habana: (a) Arrivals, by months and countries; (b) departures, by months and countries.
- (8) Passenger statement, arrivals and departures, of all ports, during the fiscal year 1900.
- (9) Passenger statement for the island of Cuba, from January 1 to June 30, 1900, showing arrivals and departures, men, women, and children.
- (10) Customs collections, at all ports in the island, during the fiscal year 1900.
- (11) Customs collections, island of Cuba, by months and headings, fiscal year 1900.

- (12) Collections, port of Habana, fiscal year 1900.
- (13) Customs disbursements, all ports, fiscal year 1900.
- (14) Customs disbursements, island of Cuba, by months and headings, fiscal year 1900.
- (15) Disbursements, port of Habana, fiscal year 1900.
- (16) Comparative statement of receipts and disbursements, with cost of collection, at all ports, during fiscal year 1900.
- (17) Customs receipts and expenditures, with balances, showing relative importance of the ports.
- (18) Importation of live stock, by ports, island of Cuba, during fiscal year 1900.
- (19) Importation of live stock, port of Habana, during fiscal year 1900.
- (20) Importation of live stock—résumé.
- (21) Statement of exportation of tobacco, island of Cuba, during fiscal year 1900.
- (22) Statement of value of exportation of sugar, molasses, and confectionery, island of Cuba, during fiscal year 1900.
- (23) Statement of exportation, by articles and countries, with value and duty, island of Cuba, fiscal year 1900.
- (24) Statement of exportation, port of Habana, by articles and countries, with value and duty, fiscal year 1900.
- (25) Statement of exportation, island of Cuba, by ports.
- (26) Statement of importation, by articles and countries, with value and duty, island of Cuba, fiscal year 1900.
- (27) Statement of importation, port of Habana, by articles and countries, with value and duty, fiscal year 1900.

I also beg to inclose annual report of the chief of the bureau of special agents, dated October 8, 1900, also report of the chief of the revenue-cutter service, dated September 22, 1900.

Very respectfully,

TASKER H. BLISS,  
*Major, Collector of Customs for Cuba.*

Maj-Gen. LEONARD WOOD,  
*Commanding Division of Cuba,  
Military Governor of Cuba, Habana.*

No. 1.—*Collectors of customs at all the ports of the island of Cuba during the fiscal year 1900.*

Ports.	Title.	Name.	Appointed.	Relieved.
Habana .....	Collector .....	Maj. Tasker H. Bliss <sup>1</sup> ..	Dec. 20, 1898	
Baracoa .....	.....do .....	Lieut. H. C. Schumm ..	Jan. 15, 1899	Mar. 29, 1900.
	.....do .....	Lieut. J. W. Wright ....	Mar. 29, 1900	
Batabano .....	Acting deputy collector.	Ramon M. Canas .....	Feb. 14, 1899	Jan. 10, 1900.
	.....do .....	Agustin Aguero .....	Jan. 10, 1900	
Caibarien .....	Collector .....	Capt. J. F. R. Landis...	Dec. 19, 1898	June 30, 1900, ordered to report for duty at West Point Aug. 21, 1900.
	Acting collector..	P. B. Anderson .....	June 30, 1900	
Cardenas .....	Collector .....	Lieut. M. B. Stokes ....	May 19, 1899	
Cienfuegos .....	.....do .....	Capt. W. Y. Stamper ....	Apr. 19, 1899	Feb. 14, 1900.
	.....do .....	Maj. G. Le Roy Brown..	Feb. 14, 1900	
Gibara .....	.....do .....	Lieut. J. W. Smith .....	Jan. 1, 1899	Died Jan. 19, 1900, from a gunshot wound.
	Acting collector..	Roy H. Chamberlain..	Jan. 10, 1900	Jan. 27, 1900.
	.....do .....	Ramon Rivero .....	Jan. 27, 1900	Feb. 24, 1900.
	.....do .....	William E. Race .....	Feb. 24, 1900	Mar. 29, 1900.
	Collector .....	Lieut. H. C. Schumm ..	Mar. 29, 1900	May 14, 1900.
	Acting collector..	William E. Race .....	May 14, 1900	June 7, 1900.
	Collector .....	Capt. E. E. Benjamin..	June 7, 1900	

<sup>1</sup> Chief of the customs service of the island; appointed collector of customs for Cuba on Dec. 20, 1898.

No. 1.—*Collectors of customs at the ports of the island of Cuba, etc.—Continued.*

Ports.	Title.	Name.	Appointed.	Rejected.
Guantanamo .....	Collector .....	Capt. E. A. Ellis .....	Dec. 19, 1898	Leave of absence July 15 to Oct. 17, 1899.
	Acting collector..	J. Waldo Floyd .....	July 15, 1899	Oct. 17, 1899.
	do .....	D. H. Schumann .....	( <sup>1</sup> )	
Manzanillo .....	Collector .....	Capt. F. G. Irwin .....	Apr. 19, 1899	Mar. 29, 1900.
	do .....	Lieut. Le Roy S. Upton.	Mar. 29, 1900	
Matanzas .....	do .....	Capt. W. H. Hay .....	Dec. 19, 1898	Leave of absence July 4 to Sept. 4, 1900.
Nuevitas .....	do .....	Maj. C. A. Williams .....	Jan. 5, 1899	Oct. 8, 1899.
	Acting collector..	Henry Page .....	Oct. 8, 1899	
Sagua la Grande...	Collector .....	Capt. Elias Chandler..	Jan. 21, 1899	Leave of absence Feb. 18 to Mar. 31, 1900.
	Acting collector..	A. I. Casanova .....	Feb. 18 to Mar. 31, 1900	
Santa Cruz del Sur.	Acting deputy collector.	M. E. Estrada .....	Apr. 27, 1899	
Santiago .....	Collector .....	Capt. T. F. Davis .....	Dec. 19, 1898	Taken ill with yel- low fever Oct. 8; officially relieved Oct. 21, 1899.
	Acting collector..	D. H. Schumann .....	Oct. 9, 1899	Oct. 25, 1899.
	Collector .....	Capt. S. D. Freeman .....	Oct. 25, 1899	Apr. 19, 1900.
	do .....	Capt. F. G. Irwin .....	Apr. 19, 1900	
Trinidad .....	do .....	Capt. John Conklin .....	Dec. 20, 1898	May 18, 1900.
	do .....	Lieut. F. V. S. Chamber- lain.	May 18, 1900	
Tunas de Zaza .....	do .....	Lieut. Le Roy S. Upton.	Apr. 22, 1899	Mar. 29, 1900.
	Acting deputy collector.	Andres Orsini .....	Mar. 29, 1900	

<sup>1</sup> Serving temporarily from July 25 to Sept. 1, 1899.No. 2.—*Statement of personnel at all ports in the island of Cuba on June 30, 1900.*

Ports.	Nationality.				Total.
	American.	Cuban.	Spanish.	Others.	
Baracao .....	1	7			8
Batabano .....		5			5
Calbarien .....	2	11	14		17
Cardenas .....	1	20	18		29
Cienfuegos .....	4	51	18	1	64
Guantanamo .....	2	10	13		15
Gibara .....	1	15			16
Manzanillo .....	1	14	11		16
Matanzas .....	2	28	11		31
Nuevitas .....	2	18			20
Sagua .....	2	12		1	15
Santa Cruz .....		4			4
Santiago .....	3	57			60
Trinidad .....	1	7	11		9
Tunas de Zaza .....		5			5
Habana <sup>2</sup> .....	<sup>3</sup> 48	334	157	4	443
Total .....	470	598	83	6	4757
Havana custom-house <sup>2</sup> .....	15	277	45	3	340
Cuban customs service .....	<sup>4</sup> 33	57	12	1	103

<sup>1</sup> Unregistered Spaniards, now citizens of Cuba.<sup>3</sup> Of this number, 33 are engaged in the Cuban customs service, but being employed at Habana are enrolled and paid at that custom-house.<sup>4</sup> Of this number, 13 are officers of the United States Army.<sup>5</sup> These 33 Americans are engaged as follows: Nineteen, bureau of correspondence; 7, bureau of special agents; 1, bureau of statistics; 5, revenue-cutter service; 1, property clerk.

## No. 3.—Statement of employees at the port of Habana, Cuba, during the fiscal year 1900.

Months.	Habana custom-house.		Cuban customs service.		Total number of employees.	Total amount of salaries.
	Number of employees.	Salary.	Number of employees.	Salary.		
1899.						
July .....	311	\$23,196. 20	42	\$3,820. 90	353	\$27,017. 10
August .....	320	23,809. 90	44	4,729. 24	364	28,539. 14
September .....	331	23,689. 59	54	5,429. 33	385	29,118. 92
October .....	334	24,987. 84	55	6,474. 69	389	31,562. 53
November .....	338	25,156. 66	60	1,478. 34	398	29,635. 00
December .....	338	25,323. 13	61	7,706. 01	799	33,029. 14
1900.						
January .....	337	25,875. 28	112	7,404. 77	449	33,280. 05
February .....	357	24,558. 72	112	7,856. 52	469	32,415. 24
March .....	366	28,012. 61	88	9,216. 40	454	37,229. 01
April .....	365	28,042. 19	96	7,648. 90	461	35,691. 09
May .....	360	27,583. 78	101	9,676. 80	461	37,260. 58
June .....	360	27,840. 76	103	9,428. 42	463	37,269. 18
Total .....		308,076. 66		83,970. 32		\$32,046. 98

Rate of cost of collection for salaries, fiscal year 1900 ..... Per cent.. 3.24  
 Rate, deducting salaries of employees of Cuban customs service.....do..... 2.56

<sup>1</sup> Increase in personnel caused by addition of revenue-cutter service.

<sup>2</sup> Decrease in personnel caused by revenue cutter *Kanawha* being transferred to quartermaster's department.

## No. 4.—Number of vessels, with gross tonnage, by ports, entered and cleared, island of Cuba, fiscal year 1900.

## BARACOA.

Months.	Coastwise.				Foreign.			
	Entered.		Cleared.		Entered.		Cleared.	
	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.
1899.								
July .....	53	6,729	60	6,791	3	2,981	2	2,832
August .....	81	10,531	81	10,496	4	5,154	5	5,315
September .....	82	9,886	80	9,623	4	3,982	5	4,203
October .....	78	10,537	78	10,491	8	4,911	7	4,843
November .....	94	11,158	92	11,196	6	4,428	5	4,278
December .....	84	10,277	82	10,275	3	3,591	5	8,779
1900.								
January .....	99	12,842	101	12,919	6	6,600	5	6,564
February .....	92	8,600	94	8,660	9	5,760	7	5,378
March .....	101	12,742	101	12,723	7	4,209	9	4,523
April .....	86	12,033	89	11,933	9	4,788	9	4,791
May .....	81	10,941	77	10,776	8	4,738	7	4,469
June .....	67	10,595	68	10,774	11	10,825	11	10,600
Total .....	998	126,781	1,003	126,647	78	61,967	77	61,575

## BATABANO.

1899.								
July .....	131	8,747	130	8,740	1	12	1	12
August .....	132	6,648	130	6,602				
September .....	102	5,421	111	7,341				
October .....	120	9,679	125	9,710				
November .....	125	8,749	130	9,956	1	44	1	44
December .....	155	12,840	144	11,960	1	111	1	111
1900.								
January .....	142	15,426	145	16,495	2	180	1	45
February .....	136	15,962	139	15,495	4	186	4	181
March .....	181	18,079	169	16,991	3	135	8	239
April .....	158	18,526	152	17,870	1	116	1	116
May .....	148	16,312	150	19,300	2	138	2	138
June .....	133	12,073	141	16,346				
Total .....	1,663	148,462	1,666	156,806	15	922	14	886

No. 4.—*Number of vessels, with gross tonnage, by ports, entered and cleared, etc.*—Continued.

## CAIBARIEN.

Months.	Coastwise.				Foreign.			
	Entered.		Cleared.		Entered.		Cleared.	
	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.
1899.								
July .....	34	4,383	35	4,359	6	12,088	9	13,917
August .....	28	3,873	28	3,881	11	13,756	10	13,566
September .....	27	2,968	26	5,656	6	9,268	7	9,458
October .....	23	3,725	30	3,835	7	7,930	6	7,849
November .....	24	3,662	23	3,514	7	7,285	8	7,366
December .....	32	5,163	34	5,182	8	8,099	8	8,099
1900.								
January .....	18	4,979	18	5,023	9	15,721	9	15,721
February .....	18	4,384	15	4,383	8	14,009	6	12,910
March .....	42	7,867	38	7,711	8	16,532	10	17,631
April .....	37	6,667	47	6,879	13	25,626	12	22,329
May .....	47	7,086	49	7,151	9	18,713	9	21,871
June .....	41	7,064	34	6,911	8	18,068	9	18,297
Total .....	371	61,821	377	63,485	100	167,096	103	168,924

## CARDENAS.

1899.								
July .....	126	4,276	100	4,433	20	16,981	20	18,687
August .....	131	3,937	79	3,999	18	17,364	17	14,921
September .....	99	3,784	83	4,208	14	16,556	17	20,412
October .....	71	3,914	70	3,920	10	10,664	11	10,942
November .....	123	3,979	82	3,848	16	10,953	16	11,567
December .....	231	4,616	87	4,455	14	12,599	17	13,027
1900.								
January .....	140	4,191	84	4,406	19	27,204	17	26,440
February .....	101	3,044	86	3,478	19	31,366	16	26,727
March .....	151	8,829	125	8,884	21	27,894	20	31,152
April .....	140	8,383	129	8,697	21	33,749	23	34,636
May .....	136	8,611	111	8,866	26	41,430	27	42,102
June .....	132	7,327	102	7,745	26	33,261	22	29,165
Total .....	1,591	64,891	1,138	66,939	224	280,021	223	279,778

## GIBARA.

1899.								
July .....	35	12,399	25	12,059	13	12,811	13	13,167
August .....	82	6,756	23	6,659	15	15,689	15	15,689
September .....	37	6,654	28	7,349	6	6,541	6	6,541
October .....	34	6,007	23	5,769	7	9,930	7	9,930
November .....	49	7,963	33	7,554	9	12,880	9	12,880
December .....	42	7,976	39	7,936	8	6,507	7	6,473
1900.								
January .....	40	10,963	37	10,865	5	9,432	6	9,480
February .....	28	8,194	27	8,165	8	11,522	7	11,474
March .....	43	11,387	45	10,757	11	17,539	12	18,711
April .....	65	11,968	55	11,991	12	16,048	10	14,277
May .....	72	9,999	71	9,833	13	12,753	13	12,860
June .....	78	11,471	79	12,569	15	14,964	13	12,734
Total .....	555	112,737	485	111,506	122	146,616	118	144,216

No. 4.—*Number of vessels, with gross tonnage, by ports, entered and cleared, etc.*—Continued.

## MANZANILLO.

Months.	Coastwise.				Foreign.			
	Entered.		Cleared.		Entered.		Cleared.	
	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.
1899.								
July.....	20	8,088	17	8,012	9	6,163	9	6,219
August.....	30	7,484	25	8,103	12	8,417	12	7,770
September.....	30	9,570	26	9,399	10	8,254	10	8,048
October.....	22	7,636	24	7,794	17	11,692	16	12,242
November.....	22	8,814	22	8,280	10	10,231	12	10,562
December.....	25	8,517	27	8,407	9	7,347	9	7,347
1900.								
January.....	24	11,978	24	11,850	11	14,074	9	13,061
February.....	25	12,008	23	12,287	9	11,693	8	10,845
March.....	36	15,708	33	15,456	10	15,687	10	13,819
April.....	29	12,292	30	12,450	10	9,474	9	11,983
May.....	28	13,659	27	13,503	7	11,437	11	13,037
June.....	19	12,412	18	12,549	8	11,857	8	11,857
Total.....	310	127,666	296	128,090	122	126,226	123	126,296

## CIENFUEGOS.

1899.								
July.....	58	11,953	47	10,317	26	28,111	31	28,442
August.....	39	9,743	39	10,588	23	36,330	22	33,669
September.....	40	12,737	47	13,727	28	37,639	30	38,827
October.....	40	9,032	41	12,304	29	39,191	30	39,578
November.....	47	12,111	47	13,545	30	33,085	29	33,562
December.....	56	18,673	56	19,759	20	26,656	21	27,075
1900.								
January.....	59	26,493	56	26,100	29	60,469	29	60,572
February.....	54	24,143	54	24,381	30	48,562	26	46,828
March.....	63	27,800	65	28,028	27	53,631	29	50,456
April.....	59	26,921	59	25,918	32	62,733	30	61,471
May.....	55	25,026	53	25,030	25	39,109	28	44,220
June.....	48	24,842	47	24,641	22	40,565	20	36,775
Total.....	618	228,474	611	234,338	321	506,080	325	501,496

## GUANTANAMO.

1899.								
July.....	14	5,577	15	5,822	8	7,174	8	7,174
August.....	15	3,400	15	3,400	8	5,850	6	5,774
September.....	13	4,764	13	4,764	14	9,367	15	9,234
October.....	15	7,198	13	4,980	10	6,970	11	8,943
November.....	13	4,365	14	4,610	9	11,005	9	11,005
December.....	16	5,355	17	5,357	10	14,723	9	14,537
1900.								
January.....	19	9,816	17	6,447	9	12,704	9	14,317
February.....	14	8,089	14	6,440	10	14,059	9	14,164
March.....	15	6,781	18	9,662	11	14,073	8	11,763
April.....	9	4,582	11	7,441	12	14,523	10	11,587
May.....	19	6,423	17	6,386	4	9,240	6	11,573
June.....	12	5,868	13	5,895	6	9,740	6	9,558
Total.....	174	72,218	177	71,204	111	129,428	106	129,629

No. 4.—*Number of vessels, with gross tonnage, by ports, entered and cleared, etc.*—Continued.

## MATANZAS.

Months.	Coastwise.				Foreign.			
	Entered.		Cleared.		Entered.		Cleared.	
	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.
1899.								
July.....	37	1,005	44	1,011	16	24,223	17	24,951
August.....	62	1,230	66	1,943	20	48,750	20	48,368
September.....	74	1,261	66	1,162	14	19,646	16	21,960
October.....	37	283	33	649	11	15,889	10	14,053
November.....	45	1,191	48	1,233	13	18,174	14	20,010
December.....	44	1,030	51	1,160	20	27,015	18	24,963
1900.								
January.....	48	1,342	52	1,335	15	32,947	14	31,278
February.....	41	933	41	1,109	20	48,164	18	48,668
March.....	43	914	42	760	24	60,271	23	55,496
April.....	48	874	48	862	24	63,181	26	65,324
May.....	48	1,367	49	1,365	30	63,294	31	66,531
June.....	55	1,959	56	4,116	29	62,349	29	63,063
Total.....	582	13,389	595	16,105	236	483,843	236	484,984

## NUEVITAS.

1899.								
July.....	70	11,361	65	10,922	7	9,482	8	9,717
August.....	64	8,595	62	8,907	7	9,145	6	7,906
September.....	56	7,779	53	7,783	9	13,317	10	14,667
October.....	57	6,588	59	7,016	11	14,741	8	14,153
November.....	62	8,942	67	8,965	11	20,336	10	17,941
December.....	77	10,439	77	10,073	13	20,709	13	21,866
1900.								
January.....	88	10,558	93	11,147	12	20,745	11	19,414
February.....	55	7,599	64	7,670	8	16,294	8	17,030
March.....	68	14,534	80	14,651	8	13,266	7	12,239
April.....	53	11,334	63	10,937	10	19,536	10	19,533
May.....	62	14,072	72	14,075	6	13,907	8	16,557
June.....	71	19,632	88	19,400	9	12,160	9	12,160
Total.....	783	131,433	843	131,546	111	183,638	106	182,872

## SAGUA LA GRANDE.

1899.								
July.....	125	11,367	113	11,033	10	11,524	12	12,523
August.....	95	11,184	85	10,768	11	19,678	12	20,259
September.....	76	12,226	87	12,605	13	17,015	11	15,610
October.....	65	11,952	60	11,608	6	15,225	8	16,630
November.....	68	10,316	61	10,072	12	14,264	10	13,430
December.....	71	13,619	83	13,993	12	18,140	13	18,807
1900.								
January.....	65	10,895	68	11,150	7	11,875	7	11,875
February.....	59	8,786	57	8,450	11	14,262	8	12,806
March.....	93	14,562	88	14,292	12	20,147	16	21,881
April.....	103	15,963	104	15,932	15	32,766	13	31,906
May.....	96	15,918	89	15,920	11	19,060	11	18,693
June.....	90	15,725	94	15,682	11	14,240	11	12,373
Total.....	1,006	152,513	989	151,445	131	208,196	132	206,784



No. 4.—*Number of vessels, with gross tonnage, by ports, entered and cleared, etc.*—Continued.

## SANTA CRUZ.

Months.	Coastwise.				Foreign.			
	Entered.		Cleared.		Entered.		Cleared.	
	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.
1899.								
July.....	20	7,935	21	7,976	1	962	1	962
August.....	27	7,556	27	7,562	1	59	1	59
September.....	31	9,894	32	9,910				
October.....	26	8,091	26	8,091	3	2,047	3	2,047
November.....	24	7,734	23	7,719	2	1,249	1	1,139
December.....	25	9,287	27	9,272			1	110
1900.								
January.....	25	11,887	24	11,862	3	2,596	3	2,596
February.....	26	12,456	26	12,458	1	110	1	110
March.....	29	14,420	28	14,394	3	998	2	634
April.....	35	16,251	36	16,271	2	390	3	754
May.....	29	13,719	30	13,735	4	3,297	4	3,297
June.....	27	13,875	24	13,736	2	3,958	1	3,611
Total.....	324	133,055	324	132,986	22	15,666	21	15,319

## SANTIAGO.

1899.								
July.....	26	10,585	27	10,875	40	34,956	39	34,169
August.....	29	9,467	28	9,400	49	53,290	47	50,589
September.....	28	9,459	26	8,925	58	51,644	61	53,042
October.....	26	8,019	29	8,370	43	40,463	44	39,026
November.....	28	10,565	27	10,297	36	32,529	33	37,711
December.....	28	11,131	27	9,493	39	47,425	40	44,134
1900.								
January.....	31	14,434	30	16,119	34	62,476	37	67,712
February.....	26	13,013	26	13,675	38	65,772	34	59,418
March.....	33	14,351	35	15,082	41	70,074	40	70,193
April.....	32	15,892	30	14,206	42	76,112	43	77,852
May.....	42	15,221	42	15,699	49	92,664	47	92,073
June.....	39	14,652	42	13,157	37	68,127	40	71,153
Total.....	368	146,789	369	145,249	506	695,532	505	697,022

## TRINIDAD.

1899.								
July.....	43	9,888	45	9,942	2	974	2	974
August.....	45	12,403	44	12,341	2	1,002	2	1,002
September.....	46	11,045	47	11,089				
October.....	45	9,244	46	9,205	1	1,209	1	1,209
November.....	50	12,529	49	12,512	1	1,202	1	1,202
December.....	55	19,188	57	19,305	1	1,209	1	1,209
1900.								
January.....	59	26,968	58	25,859	2	3,824	3	4,936
February.....	50	28,813	51	22,794	2	3,824	3	4,936
March.....	53	27,466	50	26,256	2	2,515	3	3,627
April.....	53	24,438	49	23,297	4	5,849	5	6,961
May.....	47	23,954	49	23,978	1	1,921	1	1,921
June.....	48	24,276	49	24,301	1	1,920	1	1,920
Total.....	594	225,162	594	220,879	19	25,449	23	29,897

No. 4.—Number of vessels, with gross tonnage, by ports, entered and cleared, etc.—Continued.

## TUNAS DE ZAZA.

Months.	Coastwise.				Foreign.			
	Entered.		Cleared.		Entered.		Cleared.	
	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.	Vessels.	Gross tonnage.
1899.								
July.....	39	8,067	37	8,150			1	1,756
August.....	44	11,174	44	11,209				
September.....	38	10,122	39	10,030				
October.....	36	8,820	35	8,901	1	894	1	894
November.....	40	10,177	40	10,135	1	1,332	1	1,332
December.....	47	13,361	47	13,220	1	1,388	1	1,388
1900.								
January.....	45	20,422	46	20,642	1	300		
February.....	46	19,192	47	19,222			1	300
March.....	39	20,445	40	20,447	3	1,766		
April.....	43	21,040	45	21,061				
May.....	47	20,783	44	20,759	4	5,729	5	6,816
June.....	35	18,917	36	18,920	2	2,709	3	2,878
Total.....	499	182,520	500	182,696	13	14,118	13	15,364

## HABANA.

1899.								
July.....	157	27,513	146	24,996	139	273,811	133	273,807
August.....	145	21,572	129	19,694	126	252,206	131	254,269
September.....	125	19,692	127	20,178	135	257,859	123	255,029
October.....	103	17,582	119	18,640	125	257,571	125	256,492
November.....	119	23,102	110	21,977	121	235,889	114	233,526
December.....	150	23,227	142	22,480	138	259,966	134	263,556
1900.								
January.....	144	21,114	131	20,605	147	259,137	133	245,931
February.....	114	17,080	128	19,329	110	201,214	115	210,625
March.....	164	25,149	164	27,358	150	272,314	144	264,783
April.....	181	28,371	173	26,950	131	230,690	133	241,258
May.....	178	27,351	172	27,630	134	253,318	124	246,971
June.....	154	23,890	151	24,153	129	256,302	134	264,144
Total.....	1,724	275,643	1,692	273,992	1,585	3,010,276	1,543	3,010,491

## RESUMÉ.

Ports.	Coastwise.				Foreign.				Total.			
	Entered.		Cleared.		Entered.		Cleared.		Entered.		Cleared.	
	Ves-sels.	Gross tonnage.	Ves-sels.	Gross tonnage.	Ves-sels.	Gross tonnage.	Ves-sels.	Gross tonnage.	Ves-sels.	Gross tonnage.	Ves-sels.	Gross tonnage.
Baracoa...	998	126,781	1,003	126,647	78	61,967	77	61,575	1,076	188,748	1,080	188,222
Batabano...	1,663	148,462	1,666	156,806	15	922	14	886	1,678	149,384	1,680	157,692
Caibarien...	371	61,821	377	63,485	100	167,095	103	168,924	471	228,916	480	232,409
Cardenas...	1,591	64,891	1,138	66,939	224	280,021	223	279,778	1,815	344,912	1,361	346,717
Cienfuegos	618	228,474	611	234,338	321	506,080	325	501,495	939	734,554	936	735,833
Guantanamo	174	72,218	177	71,204	111	129,428	106	129,629	285	201,646	283	200,833
Gibara...	555	112,737	485	111,506	122	146,616	118	144,216	677	259,353	603	255,722
Manzanillo	310	127,666	296	128,090	122	126,226	123	126,295	432	253,892	419	254,385
Matanzas...	582	13,389	595	16,105	236	483,843	236	484,984	818	497,232	831	501,089
Nuevitas...	783	131,433	843	131,546	111	183,638	108	182,872	894	315,071	951	314,418
Sagua la Grande	1,006	152,513	989	151,445	131	208,196	132	206,784	1,137	360,709	1,121	358,229
Santa Cruz	824	133,055	824	132,986	22	15,666	21	15,319	846	148,721	845	148,305
Santiago...	868	146,789	869	145,249	506	695,532	505	697,022	874	842,321	874	842,271
Trinidad...	594	225,162	594	220,879	19	25,449	23	29,897	613	250,611	617	250,776
Tunas de Zaza	499	182,520	500	182,696	13	14,118	13	15,364	512	196,638	513	198,060
Habana...	1,724	275,643	1,692	273,992	1,585	3,010,276	1,543	3,010,491	3,309	3,285,919	3,235	3,284,483
Total..	12,160	2,203,554	11,659	2,213,913	3,716	6,055,073	3,670	6,055,531	15,876	8,268,627	15,329	8,269,444

# REPORT OF MILITARY GOVERNOR OF CUBA.

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No. 5.—Statement of immigrants that arrived at the port of Habana, Cuba, during the fiscal year 1900.

Month.	Origin.				Total.	Month.	Origin.				Total.
	United States.	Spain.	Mexico.	Other countries.			United States.	Spain.	Mexico.	Other countries.	
1899.						1900.					
July.....	264	525	99	30	918	February.....	1,099	16	111		1,226
August.....	178	831	101	35	1,145	March.....	1,862	26	193		2,081
September.....	150	1,139	112	54	1,455	April.....	1,263	30	102		1,395
October.....	225	1,960	186	13	2,384	May.....	1,078	33	97		1,208
November.....	360	2,387	87	9	2,843	June.....	984	24	96		1,104
December.....	109	3,389	126	11	3,635	Total.....	1,286	17,968	881	972	21,107
January.....		1,451	41	221	1,713						

No. 6.—Statement of Chinese that arrived at the port of Habana, Cuba, during the fiscal year ending June 30, 1900.

Month.	Origin.			Total.	Month.	Origin.			Total.
	China (via United States).	China (via Spain).	Mexico.			China (via United States).	China (via Spain).	Mexico.	
July.....	87		12	99	February.....	10		6	16
August.....	46			46	March.....	4		1	5
September.....	14	2	10	26	April.....	45		2	47
October.....	23		10	33	May.....	35	2	5	42
November.....	111	4	3	118	June.....	89			89
December.....	29		11	40	Total.....	506	8	64	578
January.....	13		4	17					

No. 7.—Passenger statement, port of Habana, Cuba, from July 1, 1899, to June 30, 1900

## ARRIVALS.

	United States.			Spain.			Mexico.			Other countries.			Total arrivals.			Grand total.
	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	
July.....	934	169	90	526	79	55	373	102	77	25	5	12	1,858	355	234	2,447
August.....	1,268	384	293	859	108	93	375	89	55	48	2	3	2,550	583	444	3,577
September..	728	145	82	1,165	192	155	273	52	41	50	10	9	2,216	399	287	2,902
October.....	905	223	141	1,790	270	99	275	81	43	17	1		2,987	575	283	3,845
November...	1,238	374	125	2,492	206	132	206	40	41	31	2	2	3,967	622	300	4,889
December...	1,165	371	99	3,704	461	361	236	47	14	65	24	6	5,170	903	480	6,553
January.....	1,313	347	80	962	135	69	283	100	30	115	16	16	2,673	568	195	3,466
February...	1,323	491	63	1,074	143	79	203	66	8	16	6		2,616	706	150	3,472
March.....	1,137	413	65	1,490	222	211	235	57	16	33	14	6	2,895	706	298	3,899
April.....	597	129	30	1,169	130	74	219	55	37	148	34	22	2,133	339	163	2,635
May.....	507	135	41	1,038	204	123	267	75	65	29	10	2	1,841	424	231	2,496
June.....	492	104	31	893	166	75	158	44	27	43	19		1,586	333	133	2,052
Total..	11,607	3,276	1,140	17,162	2,316	1,526	3,103	808	454	620	143	78	32,492	6,543	3,198	42,233

No. 7.—*Passenger statement, port of Habana, Cuba, etc.—Continued.*

## DEPARTURES.

	United States.			Spain.			Mexico.			Other countries.			Total departures.			Grand total.
	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	
July.....	749	141	45	723	154	118	.....	.....	.....	257	33	47	1,729	328	210	2,267
August.....	703	118	19	1,315	64	40	.....	.....	.....	366	27	21	2,384	209	80	2,673
September...	844	131	16	998	31	21	.....	.....	.....	162	59	8	1,999	221	45	2,265
October.....	574	62	6	262	51	43	.....	.....	.....	277	58	22	1,113	171	71	1,355
November...	811	226	102	228	48	35	.....	.....	.....	339	77	63	1,378	351	200	1,929
December...	1,152	326	285	237	39	28	.....	.....	.....	196	48	12	1,585	413	325	2,323
January.....	1,377	262	133	229	17	11	261	61	21	32	6	1	1,899	346	166	2,411
February....	1,569	431	128	328	29	15	237	32	6	57	1	1	2,191	493	150	2,834
March.....	1,923	639	161	516	116	21	191	23	7	55	8	.....	2,685	786	189	3,660
April.....	1,431	223	57	562	148	15	252	32	4	43	19	4	2,288	422	80	2,790
May.....	680	114	50	939	144	141	164	60	22	73	10	8	1,856	328	221	2,405
June.....	757	206	40	890	145	115	135	43	35	85	22	3	1,867	416	193	2,476
Total.....	12,570	2,879	1,042	7,222	986	603	1,240	251	95	1,942	368	190	22,974	4,484	1,930	29,388

No. 8.—*Passenger statement, arrivals and departures at all ports in the island of Cuba during the fiscal year 1900.*

Ports.	July.		August.		September.		October.		November.		December.	
	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.
1899.												
Baracoa.....			1		5	2			3	2	8	1
Batabano.....												
Caibarien.....			4		3						35	
Cardenas.....	4		4						2		1	
Cienfuegos.....	59	4	83	6	72	14	44	4	36	3	74	5
Guantanamo.....	22		7		12		12		3		9	
Gibara.....	1	39	43	10	15	10	26	5	9	4	45	2
Manzanillo.....	2	1	18	10	7	7	18	2	7	154	10	1
Matanzas.....	11	30	20	26	17	17	26	17	15	8	16	3
Nuevitas.....	28	23	15	61	24	78	26	14	101	21	68	16
Sagua la Grande.....	2										2	
Santa Cruz.....			4				2	6	12			
Santiago.....	307	52	249	146	188	135	297	48	749	138	894	95
Trinidad.....												
Habana.....	2,447	2,267	3,577	2,673	2,902	2,265	3,845	1,355	4,889	1,929	6,553	2,323
Total.....	2,883	2,416	4,025	2,936	3,245	2,528	4,306	1,451	5,824	2,259	7,715	2,446

Ports.	January.		February.		March.		April.		May.		June.		Total of arrivals.	Total of departures.
	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.		
1900.														
Baracoa.....	2	2	11	2			38		8	2	1	16	39	65
Batabano.....									2				3	
Caibarien.....			3				9		27	6			82	6
Cardenas.....			6				1		2				32	112
Cienfuegos.....	76	20	43	11	264	15	46	26	8	30	16	16	815	154
Guantanamo.....	10			9					2				50	13
Gibara.....	3	14	10		28	2	141	2	99	4	134	3	554	95
Manzanillo.....	20		4					4	3	2	1	54	90	235
Matanzas.....	14	4	17	6	29	38	9	44	9	36	13	187	196	416
Nuevitas.....	444	95	93	52	50	80	17	57	21	113	19	34	906	644
Sagua la Grande.....	2		2				5			8	2	139	15	147
Santa Cruz.....	1		1										20	6
Santiago.....	234	51	300	97	582	189	430	180	354	140	249	56	4,833	1,357
Trinidad.....													2	
Habana.....	3,466	2,411	3,472	2,834	3,899	3,660	2,635	2,790	2,496	2,405	2,052	2,476	42,233	29,388
Total.....	4,272	2,627	3,962	3,011	4,852	3,984	3,293	3,141	3,031	2,746	2,492	3,093	49,900	32,638

No. 9.—*Passenger statement, island of Cuba, January 1 to June 30, 1900.*

	January.								February.							
	Arrivals.				Departures.				Arrivals.				Departures.			
	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.
Baracoa.....	2			2	2			2	8	3		11	2			2
Caibarien.....									5	1		6				
Cardenas.....	57	19		76	16	3	1	20	28	15		43	7	3	2	11
Cienfuegos.....	10			10									6			
Guantanamo.....	3			3	11	2	1	14	10			10	6	3	1	9
Gibara.....	13	4	3	20					4			4				
Manzanillo.....	10	4		14	4			4	16			17	5	1		6
Matanzas.....	354	47	13	444	92	3		95	72	16	5	93	44	8		52
Nuevitas.....	2			2					1	1		2				
Sagua la Grande.....	1			1												
Santa Cruz.....	201	23	10	234	53	21	7	81	269	25	6	300	79	16	2	97
Santiago.....	2,673	598	195	3,466	1,899	346	166	2,411	2,616	706	150	3,472	2,191	493	150	2,834
Habana.....																
Total.....	3,356	695	221	4,272	2,077	375	175	2,627	3,014	786	162	3,962	2,334	522	155	3,011

  

	March.								April.							
	Arrivals.				Departures.				Arrivals.				Departures.			
	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.
Baracoa.....													28	6	4	38
Caibarien.....									5	2	2	9				
Cardenas.....									1			1				
Cienfuegos.....	236	27	1	264	13	2		15	39	6	1	46	20	5	1	26
Gibara.....	28			28	2			2	137	3	1	141				
Manzanillo.....													2	2		4
Matanzas.....	6	23		29	12	25	1	38	9			9	35	9		44
Nuevitas.....	20	19	11	50	67	11	2	80	14	2	1	17	40	13	4	57
Sagua la Grande.....									2	1	2	5				
Santiago.....	485	65	32	582	135	45	9	189	369	36	25	430	122	38	20	180
Habana.....	2,895	706	298	3,899	2,685	786	189	3,660	2,133	339	163	2,635	2,288	422	80	2,790
Total.....	3,670	840	342	4,852	2,914	869	201	3,984	2,709	389	195	3,293	2,537	495	109	3,141

  

	May.								June.							
	Arrivals.				Departures.				Arrivals.				Departures.			
	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.
Baracoa.....	6	1	1	8	2			2	1			1	12	4		16
Batabano.....	2			2												
Caibarien.....	15	3	9	27	3	2	1	6								
Cardenas.....	2			2					1	1		2	49	63		112
Cienfuegos.....	7	1		8	15	12	3	30	14	2		16	14	2		16
Guantanamo.....	2			2					3			3				
Gibara.....	95	3	1	99	4			4	124	4	6	134	3			3
Manzanillo.....	2	1		3	2			2	1			1	27			54
Matanzas.....	7	1	1	9	19	17		36	10	3		13	115	71	1	187
Nuevitas.....	16	5		21	85	26	2	113	11	3	5	19	29	5		34
Sagua la Grande.....					3	4	1	8	2			2	50	80		139
Santiago.....	234	80	40	354	107	28	5	140	191	54	4	249	35	16	5	56
Habana.....	1,841	424	231	2,496	1,856	328	221	2,405	1,586	333	133	2,052	1,867	416	193	2,476
Total.....	2,229	519	283	3,031	2,096	417	233	2,746	1,944	400	148	2,492	2,210	684	199	3,093

No. 10.—*Customs collections at all ports in the island of Cuba, during the fiscal year of 1900.*

Ports.	1899.					
	July.	August.	September.	October.	November.	December.
Baracoa.....	\$1,838.04	\$2,569.51	\$4,210.61	\$4,246.72	\$1,648.57	\$1,369.23
Batabano.....	180.41	83.92	58.84	48.62	125.67	235.98
Caibarien.....	14,194.98	15,724.94	16,706.87	11,379.42	18,801.71	18,130.55
Cardenas.....	30,548.43	16,230.12	29,825.08	20,981.19	19,641.78	36,114.45
Cienfuegos.....	118,358.24	120,719.15	100,291.57	80,064.42	68,900.82	108,982.74
Guantanamo.....	13,560.28	6,921.78	12,396.67	9,581.89	10,161.37	16,159.85
Gibara.....	14,806.26	15,389.66	18,574.08	18,969.19	18,372.14	16,216.49
Manzanillo.....	11,526.25	16,612.07	17,601.75	18,634.00	18,469.30	14,008.09
Matanzas.....	29,574.10	44,036.83	37,891.76	32,797.65	28,130.67	55,208.10
Nuevitas.....	18,450.68	14,527.09	16,269.67	14,633.79	19,246.49	15,136.04
Sagua la Grande	5,733.81	10,068.81	12,669.81	12,137.96	8,586.23	26,629.15
Santa Cruz.....	19.18	123.30	15.21	126.24	191.21	2.16
Santiago.....	46,875.13	100,111.12	88,165.57	84,245.29	109,322.14	104,573.50
Trinidad.....	4,002.15	1,537.02	958.37	2,069.78	2,487.45	999.66
Tunas de Zaza.....	35.45	54.21	15.87	1,097.25	1,867.56	21.88
Habana.....	890,113.84	1,029,303.74	960,646.23	1,023,545.17	939,252.67	1,108,130.40
Total.....	1,199,767.23	1,398,983.27	1,316,297.91	1,334,598.58	1,264,705.78	1,521,868.27

  

Ports.	1900.						Total.
	January.	February.	March.	April.	May.	June.	
Baracoa.....	\$1,724.56	\$5,758.08	\$4,724.17	\$2,207.00	\$1,291.82	\$2,323.21	\$33,911.55
Batabano.....	583.79	355.97	276.21	256.80	525.02	166.06	2,797.29
Caibarien.....	14,069.46	15,582.68	17,036.01	23,112.68	14,317.79	13,865.58	192,422.66
Cardenas.....	38,350.28	35,793.71	20,119.21	24,731.68	29,062.73	16,837.37	313,235.98
Cienfuegos.....	109,330.74	66,639.97	125,947.58	90,283.58	70,628.08	95,862.87	1,156,969.76
Guantanamo.....	12,310.89	10,391.26	7,414.84	11,497.34	6,452.91	9,181.56	126,030.64
Gibara.....	10,774.31	14,782.40	20,012.52	18,907.49	7,078.43	12,622.01	186,454.98
Manzanillo.....	14,360.84	10,289.82	12,271.54	11,059.46	11,959.81	16,983.10	173,756.08
Matanzas.....	32,336.54	40,816.91	56,475.18	50,617.23	30,726.60	30,385.26	468,996.83
Nuevitas.....	18,526.70	12,690.25	16,329.89	13,091.71	10,048.41	14,341.85	183,292.57
Sagua la Grande	8,111.42	19,046.55	11,738.77	36,417.37	18,603.63	15,221.53	184,965.04
Santa Cruz.....	1,269.21	113.34	107.85	80.19	1,024.02	52.15	3,123.56
Santiago.....	98,291.38	58,769.77	84,021.41	71,278.98	84,211.56	71,521.90	1,001,387.75
Trinidad.....	3,389.14	2,417.68	2,580.51	3,857.73	1,702.50	1,611.49	27,133.48
Tunas de Zaza.....	201.65	35.64	194.87	18.21	218.83	28.40	3,289.32
Habana.....	1,162,513.43	967,632.11	1,006,269.16	900,857.41	1,006,262.30	1,113,187.70	12,096,214.16
Total.....	1,511,094.37	1,261,116.14	1,385,518.72	1,257,254.86	1,293,114.43	1,413,682.04	16,153,001.60

NOTE.—The above statement of collections was collated from the statistical reports of the collectors of customs at all ports in the island, and may vary slightly from the report of the treasurer upon the same items, owing to the differences created by the auditor's corrections, etc.

No. 11.—*Customs collections by months and headings, island of Cuba, fiscal year 1900.*

Months.	Import duties.	Export duties.	Tonnage dues.	Harbor-improvement tax.	Capitation tax.	Fines, confiscations, etc.
1899.						
July.....	\$1,099,428.68	\$40,846.32	\$31,762.68	\$20,047.03	\$1,428.00	\$831.85
August.....	1,283,329.93	50,936.11	29,125.64	21,039.17	1,266.00	277.44
September.....	1,185,935.90	67,723.88	29,195.91	20,514.03	1,243.00	4,273.35
October.....	1,206,141.84	62,209.25	27,924.45	22,414.62	2,787.00	3,774.30
November.....	1,144,043.52	65,980.40	22,067.73	20,392.32	3,016.00	418.85
December.....	1,363,220.08	87,589.86	25,701.23	23,715.64	3,446.00	418.85
1900.						
January.....	1,867,686.56	79,614.30	26,994.00	22,128.42	1,899.00	672.29
February.....	1,121,553.38	76,611.82	31,466.54	20,062.43	1,765.00	583.22
March.....	1,249,587.43	58,893.02	39,737.95	24,296.80	3,098.00	700.72
April.....	1,143,391.86	41,838.50	37,152.60	25,159.78	1,685.00	438.70
May.....	1,179,323.62	39,610.34	37,126.55	24,440.36	2,026.00	863.56
June.....	1,299,158.42	47,949.58	33,839.90	21,174.99	1,756.00	963.98
Total.....	14,642,751.22	719,759.38	372,085.08	265,385.59	25,414.00	14,502.72

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No. 11.—*Customs collections and headings, island of Cuba, etc.*—Continued.

Months.	Consular fees.	Storage and cartage charges.	Cattle-inspection fees.	Overtime work.	Miscellaneous.	Total collections.
1899.						
July.....					\$5,422.67	\$1,199,767.23
August.....					8,009.08	1,893,983.27
September.....					7,405.84	1,316,297.91
October.....					9,347.12	1,334,598.58
November.....					8,511.35	1,264,705.78
December.....					17,776.61	1,521,868.27
1900.						
January.....	\$200.00	\$3,789.69	\$3,460.70	\$1,181.41	3,468.00	1,511,094.37
February.....	185.50	3,185.65	2,691.41	1,247.64	1,813.55	1,261,116.14
March.....	238.00	2,296.49	2,765.23	1,809.56	2,146.52	1,385,518.72
April.....	173.00	1,623.72	2,334.72	1,410.47	2,046.51	1,257,254.86
May.....	207.00	2,064.46	2,892.99	1,544.03	3,015.52	1,293,114.43
June.....	152.00	2,552.00	2,863.69	2,461.29	811.19	1,413,682.04
Total.....	1,155.50	15,511.01	17,008.74	9,654.40	69,773.96	16,153,001.60

NOTE.—Previous to January 1, 1900, no separation was made by collectors of customs, outside of the port of Habana, of the amounts received for consular fees, storage and cartage charges, cattle-inspection fees, and overtime work. All such receipts were reported as miscellaneous and are included under that heading in the above report, prior to January 1.

No. 12.—*Collections, port of Habana, Cuba, fiscal year of 1900.*

Months.	Import duties.	Export duties.	Tonnage dues.	Special harbor-improvement tax.	Cattle-inspection fees.	Storage and cartage charges.
1899.						
July.....	\$809,588.35	\$38,900.21	\$21,841.22	\$13,316.08	\$2,637.75	\$1,036.85
August.....	935,215.91	49,131.67	18,969.52	13,919.85	4,090.95	1,159.86
September.....	857,547.00	63,569.54	18,624.27	12,346.76	3,779.64	1,034.88
October.....	916,758.16	61,789.62	17,384.14	14,790.25	3,775.10	1,841.33
November.....	838,298.67	65,478.87	13,152.39	13,007.87	3,467.65	1,376.21
December.....	969,174.64	87,374.84	16,226.08	16,492.11	3,626.32	2,277.22
1900.						
January.....	1,033,311.58	77,797.32	16,069.11	15,053.99	2,812.25	3,743.57
February.....	849,944.60	75,878.40	19,921.07	13,116.97	2,129.60	3,144.20
March.....	895,421.82	58,763.45	26,381.47	16,633.64	2,243.35	2,125.85
April.....	813,408.64	41,739.52	23,999.11	14,805.86	1,919.90	1,460.18
May.....	917,015.81	39,312.61	23,164.58	16,285.88	2,337.45	1,765.14
June.....	1,019,956.33	47,161.89	23,314.00	14,091.42	2,206.15	2,865.42
Total.....	10,859,641.51	706,897.94	239,046.96	173,860.68	35,025.11	23,330.71

Months.	Capitation taxes.	Fines, confiscations, etc.	Overtime work.	Consular fees.	Miscellaneous.	Total.
1899.						
July.....	\$1,169.00	\$557.38	\$430.00	\$115.50	\$521.50	\$890,113.84
August.....	1,202.00	122.98	470.00	98.50	922.50	1,029,303.74
September.....	1,047.00	1,269.14	750.00	139.00	539.00	960,646.23
October.....	2,625.00	3,667.57	835.00	79.00	.....	1,023,545.17
November.....	2,503.00	373.51	985.00	67.50	542.00	939,252.67
December.....	2,666.00	261.45	1,163.61	101.00	8,767.13	1,106,130.40
1900.						
January.....	1,683.00	592.99	715.12	98.00	641.50	1,152,513.43
February.....	1,566.00	461.62	838.65	104.50	526.50	967,632.11
March.....	2,294.00	464.06	1,162.00	120.50	669.00	1,006,269.16
April.....	1,195.00	291.70	849.00	91.00	597.50	900,357.41
May.....	1,311.00	750.87	999.00	81.00	2,238.96	1,005,262.30
June.....	1,413.00	859.41	1,649.18	82.50	89.40	1,113,187.70
Total.....	20,674.00	9,672.70	10,836.56	1,173.00	16,054.99	12,096,214.16

NOTE.—These figures are taken from the statistical reports of the collector of customs at the port of Habana. There may be slight variations from the report of the treasurer upon the same items, owing to the differences created by the auditor's corrections, etc.

The amounts reported under the headings "Consular fees," "Storage and cartage charges," "Cattle-inspection fees," and "Overtime work" prior to January 1, 1900, are included in the amount reported under the heading "Miscellaneous" in the report of collections for the island.

No. 13.—*Customs disbursements at all ports in the island of Cuba during the fiscal year of 1900.*

Ports.	1899.					
	July.	August.	September.	October.	November.	December.
Baracoa.....	\$838.40	\$590.62	\$654.76	\$697.17	\$1,160.52	\$460.65
Batabano.....	140.50	138.50	139.27	138.80	153.42	197.15
Caibarien.....	788.28	779.66	830.82	818.58	913.02	791.48
Cardenas.....	1,844.13	1,512.32	1,975.66	2,010.18	2,053.94	1,930.66
Cienfuegos.....	6,220.00	13,511.47	12,025.02	11,212.59	10,015.13	7,698.65
Guantanamo.....	826.67	1,993.66	1,090.99	988.28	1,424.42	796.84
Gibara.....	2,862.16	1,479.39	1,098.88	1,343.84	1,051.37	1,044.94
Manzanillo.....	975.14	1,547.24	1,193.00	1,251.93	1,080.63	1,299.12
Matanzas.....	1,959.91	3,115.40	4,529.31	3,572.23	2,290.67	5,498.48
Nuevitas.....	1,099.79	1,905.80	1,502.05	1,499.00	1,798.47	1,432.60
Sagua la Grande.....	787.14	955.36	920.21	791.15	1,408.30	1,253.25
Santa Cruz.....	74.84	101.08	120.90	155.90	228.60	233.03
Trinidad.....	3,350.97	5,994.17	3,418.33	4,197.18	3,442.36	7,786.24
Tun de Zaza.....	559.09	543.10	536.92	534.03	532.62	361.23
Habana.....	318.88	364.13	312.29	308.09	354.19	278.91
Total.....	53,426.49	70,033.91	70,533.75	76,522.96	65,963.25	71,465.81

Ports.	1890.						Total.
	January.	February.	March.	April.	May.	June.	
Baracoa.....	\$328.80	\$377.85	\$316.08	\$636.05	\$308.00	\$517.60	\$6,886.50
Batabano.....	137.06	180.68	223.34	184.48	218.84	214.65	2,066.68
Caibarien.....	1,163.88	1,087.81	1,887.22	1,111.85	970.53	1,771.63	12,914.76
Cardenas.....	1,897.27	1,879.22	1,860.60	2,037.08	2,114.28	2,158.40	23,273.64
Cienfuegos.....	6,918.48	6,848.86	6,930.37	9,351.95	3,825.10	15,391.45	114,948.77
Guantanamo.....	1,043.59	1,212.05	951.87	1,003.57	2,502.21	1,246.13	15,080.28
Gibara.....	2,767.79	3,337.94	1,497.67	1,275.17	1,546.74	19,804.84	14,422.17
Manzanillo.....	1,209.27	1,301.25	1,108.59	1,390.17	1,122.86	997.97	65,199.91
Matanzas.....	12,640.74	18,220.70	2,632.23	4,250.15	3,611.08	2,879.01	19,380.71
Nuevitas.....	1,928.20	1,506.91	1,846.45	1,459.97	1,367.25	2,484.22	13,550.72
Sagua la Grande.....	1,085.90	1,011.33	1,307.17	1,100.25	1,184.68	1,735.98	2,213.69
Santa Cruz.....	346.10	195.50	214.61	178.41	182.15	182.57	57,621.95
Santiago.....	4,861.46	4,262.76	4,192.31	1,410.43	9,204.41	5,501.38	10,319.04
Trinidad.....	655.38	4,088.30	606.83	538.98	612.85	549.71	3,607.19
Tunas de Zaza.....	441.53	253.80	256.06	256.92	240.54	222.65	547,963.89
Habana.....	38,673.58	54,968.98	60,264.10	49,447.85	13,116.65	100,741.76	928,724.74
Total.....	73,331.23	99,163.49	87,430.67	75,855.78	46,856.60	138,140.80	

It is to be observed that these reports are made up from the monthly statistical reports which are rendered by collectors of customs to the collector of customs for Cuba, and are not to be accepted as indicating with absolute exactness the amounts reported to the treasurer of the island.

No. 14.—*Customs disbursements, by months and headings, island of Cuba, fiscal year of 1900*

Months.	Refunds.	Salaries.	Repairs, supplies, etc.	Perma- nent improve- ments.	Cattle inspec- tion.	Overtime work.	Miscella- neous.	Total.
1899.								
July.....	\$5,720.68	\$42,841.59	\$4,733.24	.....	.....	.....	\$130.98	\$58,426.49
August.....	16,239.78	44,663.15	8,505.42	.....	.....	.....	625.56	70,033.91
September.....	10,576.78	46,505.70	12,968.78	.....	.....	.....	482.49	70,533.75
October.....	11,065.00	49,676.84	15,190.47	.....	.....	.....	590.65	76,522.96
November.....	7,308.11	47,496.23	10,677.90	.....	.....	.....	481.01	65,963.25
December.....	6,731.96	51,928.73	12,113.84	.....	.....	.....	691.28	71,465.81
1900.								
January.....	2,760.88	50,303.09	7,829.23	\$11,976.22	\$71.30	\$216.87	172.94	73,321.23
February.....	4,128.49	51,936.08	21,980.27	19,604.66	88.85	192.64	1,231.90	99,163.40
March.....	11,026.41	56,176.77	6,986.95	4,014.63	28.00	364.25	8,833.66	87,430.67
April.....	3,752.60	51,448.57	5,881.15	8,676.38	73.05	328.18	5,695.85	75,855.78
May.....	5,064.57	25,279.24	6,379.64	6,752.84	37.20	493.80	2,849.31	46,856.60
June.....	9,707.17	91,635.28	15,821.60	9,120.53	168.48	512.14	11,175.60	138,140.80
Total.....	94,082.43	609,891.87	129,069.19	60,145.26	466.88	2,107.88	32,961.23	928,724.74

<sup>1</sup> Rate of cost of collection for salaries for fiscal year of 1900, 3.77 per cent.

The above statement of disbursements was collated from the monthly statistical reports of the collectors of customs at all ports in the island, and may vary slightly from the report of the treasurer upon the same items, owing to the differences created by the auditor's corrections, etc.



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## No. 15.—Disbursements, port of Habana, Cuba, fiscal year of 1900.

Months.	Refunds.	Salaries.	Sanitation.	Permanent improvements and repairs.	Stationery and printing.	Contingent expenses.	Miscellaneous.	Total.
<b>1899.</b>								
July.....	\$954.79	\$27,017.10	\$89.78	\$482.74	\$24.25	\$212.78	\$2,000.00	\$30,781.89
August.....	3,214.06	28,539.14	.....	1,092.94	729.79	1,926.09	.....	35,502.01
September.....	2,760.04	29,118.92	1,419.84	280.02	1,488.62	3,099.67	2,018.28	40,185.39
October.....	3,319.59	31,562.58	4,990.38	1,995.48	2,868.30	2,267.73	.....	47,004.01
November.....	2,267.30	29,635.00	.....	4,381.24	480.10	1,341.96	.....	38,105.59
December.....	1,496.80	33,029.14	.....	161.25	1,056.25	4,447.14	.....	40,192.58
<b>1900.</b>								
January.....	1,056.85	33,280.05	.....	1,250.00	783.92	2,308.26	.....	38,678.58
February.....	2,362.41	32,415.24	.....	5,384.63	238.25	12,919.61	648.84	53,968.98
March.....	7,823.51	37,229.01	.....	2,655.63	1,279.25	2,854.42	8,422.28	60,264.10
April.....	1,942.71	35,691.09	.....	4,026.87	2,599.66	2,844.19	2,843.88	49,447.85
May.....	1,070.03	2,797.65	.....	3,957.11	509.80	2,147.27	2,685.29	13,116.65
June.....	6,401.11	71,732.11	.....	756.50	4,515.36	3,165.71	14,170.97	100,741.76
Total.....	34,670.69	392,046.98	6,500.00	26,424.41	16,578.05	39,029.77	32,788.99	547,983.89

The above statement of disbursements was collated from the monthly statistical reports of the collector of customs at the port of Habana, and it may vary slightly from the report of the treasurer upon the same items, owing to the differences created by the auditor's corrections.

## No 16.—Comparative statement of receipts and disbursements, with rate of cost of collection, at all ports of the island of Cuba, from July 1, 1899, to June 30, 1900.

Ports.	Expenditures.					Total collections.	Rate of cost of collection for salaries. <sup>1</sup>		Rate of cost of collection for all disbursements except refunds and permanent improvements. <sup>2</sup>	
	Refunds.	Permanent repairs and improvements.	Salaries.	Rents, supplies, and miscellaneous.	Total.		Rank.	Per cent.	Rank.	Per cent.
Habana.....	\$34,670.69	\$32,924.41	\$392,046.98	\$88,341.81	\$547,983.89	\$12,096,214.16	1	3.24	1	3.97
Cienfuegos...	33,935.22	15,396.39	52,361.18	13,255.98	114,948.77	1,155,969.76	3	4.63	3	5.68
Santiago.....	7,223.02	924.99	41,090.21	8,383.73	57,621.95	1,001,387.75	2	4.10	2	4.94
Matanzas.....	4,294.44	22,177.91	23,707.14	15,020.42	65,199.91	468,996.83	6	5.05	9	8.26
Cardenas.....	1,025.74	25.01	17,692.72	4,530.17	23,273.64	313,235.98	7	5.65	6	7.09
Caibarien.....	959.67	5.00	8,758.50	3,191.59	12,914.76	192,422.66	4	4.55	5	6.21
Gibara.....	3,775.70	298.89	13,001.27	2,228.98	19,304.84	186,454.98	9	6.97	8	8.17
Sagua la Grande.....	2,713.81	25.00	9,074.94	1,736.97	13,550.72	184,985.04	5	4.90	4	5.84
Nuevitas.....	1,339.59	429.45	15,776.34	1,785.33	19,330.71	183,292.57	11	8.60	10	9.58
Manzanillo.....	800.22	188.60	10,176.70	3,256.65	14,422.17	173,756.03	8	5.85	7	7.73
Guantanamo.....	2,575.21	-----	9,569.19	2,935.88	15,080.28	126,030.64	10	7.59	11	9.92
Baracoa.....	317.91	22.00	4,676.00	1,870.59	6,886.50	33,911.55	12	13.8	12	19.3
Trinidad.....	86.99	3,562.50	6,199.92	469.63	10,319.04	27,133.48	13	22.9	13	24.5
Tunas de Zaza.....	5.52	142.70	2,514.00	944.97	3,607.19	3,289.32	16	76.6	16	105.2
Santa Cruz.....	299.90	-----	1,669.50	244.29	2,213.69	3,123.56	14	53.4	15	61.2
Batabano....	58.80	32.70	1,577.28	397.87	2,066.68	2,797.29	15	56.4	14	70.6
Total...	94,082.48	76,155.58	609,891.87	148,594.86	928,724.74	16,153,001.60	....	3.77	....	4.69

<sup>1</sup> This includes salaries of employees of the Cuban customs service, including the revenue-cutter service, which can not be fairly chargeable to the Habana custom-house.

<sup>2</sup> This includes all expenses of the special agents of the Cuban customs service, all expenses of maintenance of the revenue-cutter service, board of statistics of Cuban customs service, etc., which are not fairly chargeable against the Habana custom-house.

Deducting these, the cost of collection for the Habana custom-house would be about 2.55 per cent.

No. 17.—*Customs receipts and expenditures, with balances, showing relative rank of ports, 1899.*

Ports.	Receipts.	Expenditures.	Balances.
Habana .....	\$12,096,214.16	\$547,963.89	\$11,548,250.27
Cienfuegos .....	1,155,969.76	114,948.77	1,041,020.99
Santiago .....	1,001,387.75	57,621.95	943,765.80
Matanzas .....	468,996.83	65,199.91	403,796.92
Cardenas .....	313,235.98	28,273.64	289,962.34
Caibarien .....	192,422.66	12,914.76	179,507.90
Gibara .....	186,454.98	19,304.84	167,150.14
Sagua la Grande .....	184,985.04	13,550.72	171,434.32
Nuevitas .....	183,292.57	19,330.71	163,961.86
Manzanillo .....	173,756.03	14,422.17	159,333.86
Guantanamo .....	126,030.64	15,080.28	110,950.36
Baracoa .....	33,911.55	6,886.50	27,025.05
Trinidad .....	27,133.48	10,319.04	16,814.44
Tunas de Zaza .....	3,289.32	3,607.19	<sup>1</sup> 317.87
Santa Cruz .....	3,123.56	2,218.69	909.87
Batabano .....	2,797.29	2,066.68	730.61
Total .....	16,153,001.60	928,724.74	15,224,276.86

<sup>1</sup> Deficit.No. 18.—*Importation of live stock, by ports, during the fiscal year 1900, island of Cuba.*

1899.

Ports.	July.			August.			September.		
	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.
Caibarien .....				645		645	296		296
Cardenas .....	692	1	693	735	78	813	1,077	4	1,081
Cienfuegos .....	3,233	200	3,433	2,717	513	3,230	4,326	95	4,421
Guantanamo .....	82	51	133	161	2	163	998	24	1,022
Manzanillo .....	972	2	974	204	2	206	239		239
Matanzas .....	326	15	341	361	4	365	777	18	795
Nuevitas .....				261		261	459		459
Sagua la Grande .....		99	99	564		564	1,368	149	1,517
Santa Cruz .....				55		55			
Santiago .....	1,727	79	1,806	1,380	205	1,585	3,206	240	3,446
Habana .....	17,889	4,989	22,878	30,866	4,970	35,836	27,681	2,038	29,719
Total .....	24,921	5,436	30,357	37,949	5,774	43,723	40,427	2,568	42,995

  

Ports.	October.			November.			December.		
	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.
Baracoa .....	57		57	32		32	109	5	114
Batabano .....				6	13	19	51	10	61
Caibarien .....				919	19	938	350	1	351
Cardenas .....	809	1	810	476	46	522	1,447	16	1,463
Cienfuegos .....	8,837	85	8,922	5,521	545	6,066	4,449	224	4,673
Guantanamo .....	244	22	266	134	41	175	68	13	81
Gibara .....	200	2	202	485	25	510	320	41	361
Manzanillo .....	2,404	68	2,472			995	60		60
Matanzas .....	687	10	697	1,144	63	1,207	471	149	620
Nuevitas .....	1,182	62	1,244				2,874	3	2,877
Sagua la Grande .....	280		280	1,342	6	1,348	718		718
Santa Cruz .....	50		50	49		49			
Santiago .....	2,938	260	3,198	2,702	178	2,880	1,940	176	2,116
Trinidad .....				8	7	15		81	81
Tunas de Zaza .....	918		918	990	56	1,046			
Habana .....	30,432	3,828	34,260	21,567	5,765	27,332	23,505	6,109	29,614
Total .....	49,038	4,338	53,376	36,370	6,764	43,134	36,362	6,778	43,140

No. 18.—*Importation of live stock, by ports, during the fiscal year of 1900, etc.*—Continued.

1900.

Ports.	January.			February.			March.		
	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.
Baracoa .....				134	19	153	106	43	149
Batabano .....	21	58	79	15	99	114	29	15	44
Caibarien .....	10		10						
Cardenas .....	1,321	21	1,342	414	10	424	391	44	435
Cienfuegos .....	3,389	448	3,837	5,356	905	6,261	2,867		2,867
Guantanamo .....	128	102	230		6	6			
Gibara .....				427	7	434	321		321
Manzanillo .....	157		157	596	13	609			
Matanzas .....		1	1	116	3	119	174	6	180
Nuevitas .....	1	5	6	28	1	29	378	10	388
Santa Cruz .....	655	1	656			66			
Santiago .....	3,014	415	3,429	2,077	308	2,385	1,937	173	2,110
Trinidad .....		1	1						
Habana .....	16,486	3,908	20,394	13,929	4,253	18,182	14,124	4,731	18,855
Total .....	25,182	4,960	30,142	23,156	5,624	28,782	20,327	5,022	25,349

  

Ports.	April.			May.			June.		
	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.
Baracoa .....	186	22	208	47	15	62	54	11	65
Batabano .....	64	21	85	59	223	282			
Cardenas .....	502	36	538	744	2	746	458	60	518
Cienfuegos .....	3,852	138	3,990	613	358	971	2,474	283	2,757
Gibara .....	470	4	474				1,179	8	1,187
Manzanillo .....				651		651	743	8	746
Matanzas .....	9	10	19	468		468	1,061		1,061
Nuevitas .....				976	18	994	2,351	6	2,357
Sagua la Grande .....	259		259	2	2	4	1,608		1,608
Santa Cruz .....				778		778			
Santiago .....	982	228	1,210	1,263	143	1,406	430	166	596
Trinidad .....				23	23	46			
Habana .....	11,630	2,586	14,216	17,590	3,043	20,633	12,520	3,685	16,205
Total .....	17,954	3,045	20,999	28,191	3,827	32,018	22,873	4,217	27,091

No. 19.—*Importation of live stock at port of Habana, Cuba, during the fiscal year of 1900*

Months.	Bulls.	Cows.	Calves.	Steers.	Horses.	Mules.	Donkeys.	Sheep.
1899.								
July .....	41	1,013	550	16,285	310	225		
August .....	18	1,501	675	28,672	544	496	30	131
September .....	133	2,521	988	24,039	293	480	3	226
October .....	259	3,533	1,804	24,836	527	621	7	181
November .....	334	1,737	1,031	18,465	924	386	2	91
December .....	441	2,647	699	19,718	565	444	3	321
1900.								
January .....	72	2,893	744	12,777	1,399	447	35	
February .....	35	550	309	13,035	246	91		227
March .....	2	516	157	13,449	371	433	37	19
April .....	5	952	280	10,393	235	445		
May .....	13	812	283	16,482	253	285	2	1
June .....	259	657	108	11,496	883	298	3	
Total .....	1,612	19,332	7,628	209,647	6,550	4,661	122	1,197

No. 19.—*Importation of live stock at port of Habana, Cuba, etc.—Continued.*

Months.	Swine.	Goats.	Others.	Bovine cattle.			Other animals.	Total live stock imported.
				From United States.	From other countries.	Total.		
1899.								
July .....	4,454	.....	.....	5,826	12,063	17,889	4,989	22,878
August .....	3,767	.....	2	8,046	22,820	30,866	4,970	35,836
September .....	1,035	.....	1	8,570	19,111	27,681	2,088	29,719
October .....	2,349	.....	143	9,768	20,664	30,432	3,828	34,260
November .....	4,360	2	.....	8,450	13,117	21,567	5,765	27,332
December .....	4,762	.....	4	7,966	15,549	23,506	6,109	29,614
1900.								
January .....	2,024	.....	3	3,936	12,550	16,486	3,908	20,394
February .....	3,668	.....	21	3,440	10,489	13,929	4,253	18,182
March .....	3,863	2	6	3,342	10,782	14,124	4,731	18,855
April .....	1,903	1	2	2,115	9,515	11,630	2,586	14,216
May .....	2,501	.....	1	3,739	13,851	17,590	3,043	20,633
June .....	2,491	4	6	958	11,562	12,520	3,685	16,206
Total .....	37,177	9	189	66,146	172,073	238,219	49,906	288,124

## No. 20.—RESUMÉ.

Ports.	Bovine cattle.	Other animals.	Total.	Ports.	Bovine cattle.	Other animals.	Total.
Baracoa .....	725	115	840	Nuevitas .....	8,510	105	8,615
Batabano .....	245	439	684	Sagua la Grande .....	6,141	266	6,397
Caibarien .....	2,220	20	2,240	Santa Cruz .....	1,653	1	1,654
Cardenas .....	9,061	319	9,380	Santiago .....	23,596	2,571	26,167
Cienfuegos .....	47,634	3,794	51,428	Trinidad .....	8	62	70
Guantanamo .....	1,815	261	2,076	Tunis de Zaza .....	1,908	56	1,964
Gibara .....	3,402	82	3,484	Habana .....	238,219	49,906	288,124
Manzanillo .....	7,021	88	7,109	Total .....	357,752	58,353	416,105
Matanzas .....	5,594	279	5,873				

No. 21.—*Statement of exportation of tobacco from all ports in the island of Cuba during the fiscal year 1900.*

Ports.	Leaf.		Cigars.		Cigarettes.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
Baracoa .....	\$665.00	\$16.00	\$17.00	\$2.00	.....	.....
Caibarien .....	.....	.....	105.00	4.00	.....	.....
Cienfuegos .....	65,156.00	2,850.00	157.00	6.00	\$92.00	\$32.00
Gibara .....	16,844.00	1,534.00	45.00	1.00	.....	.....
Manzanillo .....	149,067.00	5,089.00	.....	.....	.....	.....
Matanzas .....	.....	.....	15.00	48	.....	.....
Santiago .....	71,666.00	3,227.00	1,159.00	58.00	.....	.....
Habana .....	9,417,633.00	410,808.00	11,598,494.00	282,731.00	306,525.00	9,590.00
Total .....	9,721,031.00	423,524.00	11,599,992.00	282,802.48	306,617.00	9,622.00

  

Ports.	Stems and fumms.		All other.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
Baracoa .....	.....	.....	.....	.....	\$682.00	\$18.00
Caibarien .....	.....	.....	\$15.00	\$1.00	120.00	5.00
Cienfuegos .....	.....	.....	.....	.....	65,405.00	2,888.00
Gibara .....	.....	.....	8.00	.....	16,897.00	1,535.00
Manzanillo .....	.....	.....	.....	.....	149,067.00	5,089.00
Matanzas .....	.....	.....	.....	.....	15.00	48
Sagua la Grande .....	\$181.00	\$23.00	.....	.....	181.00	23.00
Santiago .....	.....	.....	252.00	11.00	73,077.00	3,296.00
Habana .....	.....	.....	85,570.00	3,709.00	21,407,222.00	706,838.00
Total .....	191.00	23.00	85,845.00	3,721.48	21,712,666.00	719,692.48

No. 22.—*Total value of sugar, molasses, and confectionery exported from all ports in the island of Cuba during the fiscal year 1900.*

Ports.	Sugar.		Molasses and sirup.	Confectionery.	Total.
	Raw.	Refined.			
Caibarien.....	\$1,658,944	.....	.....	.....	\$1,658,944
Cardenas.....	3,865,192	.....	\$26,000	\$10	3,891,202
Cienfuegos.....	3,589,816	.....	11,309	39	3,601,164
Guantanamo.....	1,383,765	.....	.....	.....	1,383,765
Gibara.....	454,906	.....	.....	.....	454,906
Manzanillo.....	583,144	.....	.....	20	583,164
Matanzas.....	2,915,870	.....	21,860	.....	2,937,730
Nuevitas.....	296,837	.....	.....	.....	296,837
Sagua la Grande.....	1,383,840	.....	.....	.....	1,383,840
Santiago.....	129,793	\$18	.....	.....	129,811
Trinidad.....	284,361	.....	.....	.....	284,361
Habana.....	1,348,520	2,630	594,715	16,864	1,902,729
Total.....	17,894,988	2,648	593,884	16,933	18,508,453

No. 23.—*Statement of articles exported from all ports in the island of Cuba from July 1, 1899, to July 1, 1900.*

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
Animals.....	\$2,826	.....	\$1,547	.....	.....	.....	.....	.....
Asphaltum.....	14,648	.....	.....	.....	.....	.....	\$5,960	.....
Cacao.....	185,327	.....	16,885	.....	\$3,746	.....	18,715	.....
Coffee.....	48,297	.....	852	.....	214	.....	10	.....
Chemicals, drugs, and dyes.....	2,120	.....	1,104	.....	430	.....	.....	.....
Copper, and manufactures of.....	19,816	.....	.....	.....	.....	.....	.....	.....
Fibers, vegetable textiles, and manufactures of.....	44,275	.....	100	.....	33,879	.....	20,834	.....
Fruits and nuts:								
Bananas.....	179,510	.....	.....	.....	.....	.....	.....	.....
Cocoanuts.....	108,939	.....	447	.....	.....	.....	.....	.....
Copra.....	1,677	.....	.....	.....	.....	.....	.....	.....
Oranges.....	609	.....	.....	.....	.....	.....	.....	.....
All other.....	222,123	.....	183	.....	89	.....	87	.....
Glass and glassware.....	9,386	.....	.....	.....	.....	.....	.....	.....
Grease.....	626	.....	.....	.....	.....	.....	.....	.....
Hides and skins.....	85,579	.....	987	.....	25,913	.....	124,982	.....
Honey.....	42,264	.....	.....	.....	42,824	.....	22,139	.....
Iron and steel, and manufactures of:								
Iron ore.....	307,602	.....	.....	.....	.....	.....	.....	.....
Manufactures of.....	74,667	.....	.....	.....	.....	.....	17,516	.....
Oils.....	42,114	.....	.....	.....	.....	.....	.....	.....
Paraffin, stearin, and wax.....	26,743	.....	.....	.....	49,107	.....	113,030	.....
Perfumery and cosmetics.....	113	.....	.....	.....	.....	.....	.....	.....
Spirits, distilled, and wines:								
Cordials.....	40	.....	.....	.....	.....	.....	.....	.....
Rum.....	.....	.....	8,545	.....	17,586	.....	56	.....
Other distilled.....	110	.....	2,681	.....	250	.....	.....	.....
Sugar and molasses:								
Molasses and sirups.....	590,484	.....	2	.....	.....	.....	473	.....
Sugar, raw.....	18,144,944	.....	4,815	.....	19	.....	.....	.....
Sugar, refined.....	.....	.....	2,633	.....	.....	.....	.....	.....
Confectionery.....	9,760	.....	1,821	.....	3,352	.....	530	.....
Tobacco, and manufactures of:								
Leaf.....	8,396,070	\$346,611	196	\$13	126,296	\$4,181	959,149	\$58,323
Stems and trimmings.....	180	23	.....	.....	.....	.....	.....	.....
Cigars.....	4,503,924	106,452	558,616	12,561	504,203	11,587	839,231	20,604
Cigarettes.....	27,804	1,409	113,486	3,301	5,197	105	3,716	71
All other.....	34,122	1,810	137,166	4,372	9,619	198	8,840	75
Wood, and manufactures of:								
Unmanufactured.....	382,589	.....	4,415	.....	45,234	.....	45,994	.....
Manufactured.....	698	.....	.....	.....	.....	.....	.....	.....
Gold and silver:								
Silver.....	.....	.....	.....	.....	460	.....	100	.....
Coin.....	5,000	.....	178,296	.....	239,049	.....	.....	.....
Gold coin.....	2,787,750	.....	2,551	.....	1,542,000	.....	.....	.....
All other articles.....	952,460	.....	69,585	.....	298,187	.....	119,095	.....
Total.....	37,227,392	454,896	993,427	16,946	2,944,507	15,966	2,292,983	79,002

No. 23.—Statement of articles exported from all ports in the island of Cuba, etc.—Cont'd.

Articles.	United Kingdom.		Other countries.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
Animals .....			\$378		\$4,751	
Asphaltum .....	\$10		7,092		27,700	
Bags and sacks .....	161				161	
Cacao .....	13,541		295		238,509	
Coffee .....					49,873	
Chemicals, drugs, and dyes .....			5,425		9,079	
Copper, and manufactures of .....					19,816	
Fibers, vegetable textiles, and manufactures of .....	33		13,752		112,873	
Fruits and nuts:						
Bananas .....			20		179,580	
Cocoanuts .....			873		110,259	
Copra .....					1,677	
Oranges .....					609	
All other .....	161		14		222,607	
Glass and glassware .....					9,386	
Grease .....					626	
Hides and skins .....			90		237,551	
Honey .....	165		14,201		121,593	
Iron and steel, and manufactures of:						
Iron ore .....					307,602	
Manufactures of .....			12,709		106,392	
Leather, and manufactures of .....	60				60	
Oils .....					42,114	
Paraffin, stearin, and wax .....	3,311		237		192,428	
Perfumery and cosmetics .....			415		528	
Spirits, distilled, and wines:						
Cordials .....			93		133	
Rum .....	119,793		42,444		188,424	
Other distilled .....	34,022		32,916		69,979	
Sugar and molasses:						
Molasses and sirups .....			2,925		593,884	
Sugar, raw .....	8		2,265		18,152,051	
Sugar, refined .....			15		2,648	
Confectionery .....	361		109		16,933	
Tobacco, and manufactures of:						
Leaf .....	60,598	\$2,640	178,722	\$11,756	9,721,031	\$423,524
Stems and trimmings .....					180	23
Cigars .....	4,372,426	113,565	821,592	18,013	11,599,992	282,802
Cigarettes .....	15,130	391	140,299	4,346	305,632	9,623
All other .....	16,999	468	189,716	6,420	391,462	13,343
Wood, and manufactures of:						
Unmanufactured .....	105,385		13,066		596,683	
Manufactured .....					698	
Gold and silver:						
Silver—						
Bullion .....					560	
Coin .....					422,345	
Gold—						
Coin .....					4,832,301	
All other articles .....	87,325		119,562		1,646,214	
Total .....	4,814,359	116,693	1,459,926	36,189	49,782,594	719,692

No. 24.—Statement of articles exported from the port of Habana, Cuba, during the fiscal year ending June 30, 1900.

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
Animals .....	\$2,728		\$1,547					
Asphaltum .....	3,210						\$5,950	
Cacao .....			8,540		\$450			
Coffee .....	10		776		194		10	
Chemicals, drugs and dyes .....	2,120		1,104		430			
Fibers, vegetable textiles, and manufactures of .....	17,691				33,879		20,400	
Fruits and nuts:								
Cocoanuts .....			445					
Oranges .....	569							
All other .....	221,412		182		89		30	
Hides and skins .....	65,675		987		23,550		118,391	
Honey .....	960				37,054		2,850	

No. 24.—*Statement of articles exported from the port of Habana, Cuba, etc.—Cont'd.*

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
Paraffin, stearin, and wax	\$9,728				\$45,699		\$51,141	
Perfumery and cosmetics	113							
Spirits, distilled, and wines:								
Rum			\$8,517		16,986		48	
Other distilled	110		2,526		250			
Sugar and molasses:								
Molasses and sirups	531,788		2					
Sugar, raw	1,343,613		4,788		19			
Sugar, refined			2,615					
Confectionery	9,735		1,801		3,352		530	
Tobacco, and manufactures of:								
Leaf	8,301,888	\$341,677	174	\$11	125,296	\$4,181	750,703	\$50,598
Cigars	4,503,352	106,423	568,489	12,567	504,019	11,575	839,086	20,598
All other	34,023	1,777	137,166	4,372	9,619	198	3,840	75
Wood, unmanufactured	12,058		814				20	
Gold and silver:								
Silver—								
Bullion					460		100	
Coin			178,296		231,600			
Gold coin	2,787,750		1,535		1,542,000			
All other articles	709,834		60,074		294,364		31,816	
Total	18,558,367	449,877	970,378	16,940	2,870,310	15,964	1,824,915	71,271

  

Articles.	United Kingdom.		Other countries.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
Animals			\$280		\$4,555	
Asphaltum	\$10				9,170	
Cacao	910				9,900	
Coffee					990	
Chemicals, drugs, and dyes:						
All other			5,425		9,079	
Fibers, vegetable textiles, and manufactures of	10		13,752		85,732	
Fruits and nuts:						
Cocoanuts			20		465	
Oranges					569	
All other	119		4		221,836	
Hides and skins			90		208,693	
Honey	165		5,220		46,249	
Leather, and manufactures of	60				60	
Paraffin, stearin, and wax	1,864		237		108,699	
Perfumery and cosmetics			415		528	
Spirits, distilled, and wines:						
Rum	84,445		32,970		142,966	
Other distilled	31,939		26,471		61,296	
Sugar and molasses:						
Molasses and sirups			2,925		534,715	
Sugar, raw			100		1,348,520	
Sugar, refined			15		2,630	
Confectionery	361		1,085		16,864	
Tobacco, and manufactures of:						
Leaf	60,458	\$2,630	178,114	\$11,711	9,417,633	\$410,808
Cigars	4,372,276	113,577	821,272	18,001	11,598,494	282,731
All other	16,747	457	189,700	6,420	391,095	13,299
Wood, and manufactures of:						
Other unmanufactured	4,957		2,412	76,846	20,261	
Gold and silver—						
Silver:						
Bullion					560	
Coin					409,896	
Gold:						
Coin					4,331,285	
All other articles	58,035				1,230,969	
Total	4,632,356	116,664	1,357,353	36,132	30,213,679	706,838

No. 25.—*Statement of exportation by ports, island of Cuba, during the fiscal year ending June 30, 1900.*

Ports.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
Baracoa.....	\$213,468	\$16						
Caibarien.....	1,668,385	5						
Cardenas.....	3,943,618				\$600		\$2,128	
Cienfuegos.....	3,740,842	2,838			2,363		22,776	
Guantanamo.....	1,444,296		\$69					
Gibara.....	684,666	1,534						
Manzanillo.....	679,238	47	8,956		13,756		271,171	\$5,042
Matanzas.....	3,008,334				11,000		21,516	
Nuevitas.....	391,699		3,478		2,620		45,707	
Sagua la Grande.....	1,641,919	23						
Santa Cruz.....	40,512				32,329		11,606	
Santiago.....	899,888	556	10,546	\$6	11,529	\$12	79,673	2,689
Trinidad.....	304,758							
Tunas de Zaza.....	7,402						13,481	
Habana.....	18,558,367	449,877	970,378	16,940	2,870,310	15,964	1,824,915	71,271
Total.....	37,227,392	454,896	993,427	16,946	2,944,507	15,966	2,292,963	79,002

  

Ports.	United Kingdom.		Other countries.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
Baracoa.....			\$1,060	\$2	\$214,528	\$18
Batabano.....			90		90	
Caibarien.....			1,450		1,669,835	5
Cardenas.....			6,600		3,952,946	
Cienfuegos.....	\$3,000		48,344	50	3,817,335	2,888
Guantanamo.....	161		900		1,445,426	
Gibara.....			53	1	684,719	1,535
Manzanillo.....	28,952		2,770		1,004,843	5,089
Matanzas.....	7,750		12,614		3,061,214	
Nuevitas.....	11,672		12,229		467,405	
Sagua la Grande.....	26,501		9,172		1,677,592	23
Santa Cruz.....	20,916		515		106,878	
Santiago.....	28,588	\$29	1,341	4	1,031,565	3,296
Trinidad.....					304,758	
Tunas de Zaza.....	54,463		5,435		80,781	
Habana.....	4,632,356	116,664	1,357,353	36,132	30,213,679	706,838
Total.....	4,814,359	116,693	1,459,926	36,189	49,732,594	719,692

No. 26.—*Statement of articles imported into the island of Cuba during the fiscal year ending June 30, 1900.*

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
FREE OF DUTY.								
Gold and silver:								
Gold coin.....	\$4,249,398		\$302,243		\$530,000			
Silver coin.....	13,514		77,556					
Agricultural implements.....	295,379		275		4,294		\$37,701	
Chemicals, drugs, and dyes:								
Mineral waters and other, not alcoholic beverages.....	12,288		25,391		10,960		8,434	
Quinine, and alkaloids of cinchona bark.....	5,227				24,816		5,284	
Fertilizers, natural.....	1,500							
Fibers, vegetable, and manufactures of:								
Flax, hemp, and other fibers, raw or tow.....	36,394		744				332	
Trees, plants, and moss.....	7,766		5		175		41	
All other free articles.....	3,132,402		30,874		33,665		4,946	
DUTIABLE.								
Animals:								
Cattle.....	3,144,706	\$126,828	219	\$8				
Mules.....	294,652	20,609	752	21				
Pigs.....	351,356	43,474						
Sheep.....	7,090	1,743	68	22	13	\$3		
All other, including fowl.....	389,633	70,495	235	61	246	15	4	\$1



## No. 26.—Statement of articles imported into the island of Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>DUTIABLE—continued.</b>								
Bark, tanning .....	\$3,466	\$623	\$1					
Books, music, maps, engravings, etc	55,406	6,555	58,294	\$9,168	\$22,849	\$1,482	\$75,847	\$14,893
Breadstuffs:								
Barley .....	4,827	550	4	1			21,215	1,706
Bran and fodder .....	104,181	24,636	91	23				
Corn .....	637,983	102,788						
Corn meal .....	10,435	1,766	79	14				
Oats .....	86,664	15,108	11,272	862	150	10		
Oat meal .....	721	314	47	6				
Rye .....	142	17	99	8				
Wheat .....	912	151						
Wheat flour .....	104,539	741,969	4,086	729				
Preparations, food .....	57,965	13,376	17,294	4,275	1,879	464	11,966	2,987
All other .....	19,499	2,034	2,594	597	71	2	315	106
Bristles .....	4,727	1,791	682	222	9,021	3,496	4,903	1,964
Chemicals, drugs, and dyes:								
Gums and resins .....	58,318	10,620	532	77	140	15	197	19
Opium .....	12,395	14,437			151	267	59	39
Dyes .....	1,584	239	327	76	201	52	231	21
Vanilla beans .....	191	49			205	52		
All other .....	385,824	44,526	109,902	42,411	219,085	22,895	52,531	6,942
Clocks, watches, and parts of:								
Clocks, and parts of .....	18,977	7,378	53	21	2,506	1,003	1,717	693
Watches, and parts of .....	6,630	2,607	78	32	10,944	4,377	17,651	6,995
Cocoa .....	17,787	6,126			552	115	333	75
Coffee .....	1,277,068	545,972	16	2	2	1	3,060	164
Confectionery .....	37,804	10,472	51,405	12,849	9,771	2,443	91	23
Copper, and manufactures of:								
Ingots, bars, and sheets .....	36,700	5,128	98	32	180	75	870	59
Manufactures of .....	294,739	51,705	3,822	449	33,846	5,498	28,174	4,886
Cork, and manufactures of:								
Cork bark .....	4,673	436	18,748	1,461	1,327	80	77	5
Cotton, and manufactures of:								
Raw .....	212	27						
Waste .....	18,937	1,769	26,495	1,443	340	13	11	6
Yarn and thread .....	30,918	13,867	46,220	14,191	28,891	7,758	4,538	1,461
All other .....	759,466	253,452	1,953,984	549,919	627,064	150,529	275,876	88,560
Earthen, stone, and china ware .....	26,707	6,923	12,496	3,252	35,189	8,752	31,523	11,035
Eggs .....	753,738	144,932			24	5		
Fertilizers .....	1,897	81						
Fibers, vegetable, and manufactures of:								
Bags (for sugar) .....	7,248	1,178	1,792	253	139	16	27,380	5,868
Carpets .....	1,679	346	312	16	498	44	178	12
Cordage and rope .....	26,137	4,930	85,346	14,452	659	85	2,754	498
Yarns .....	2,753	334	10,909	2,023	1,675	232	1,444	245
All other .....	52,769	8,127	261,454	42,152	104,691	18,024	37,743	6,575
Fish, including shellfish .....	216,739	28,196	11,695	3,036	39	10	3,734	346
Fruits:								
Fresh or dry .....	109,561	12,155	162,409	19,919	1,773	105		
Preserved .....	24,719	5,709	45,733	11,070	5,734	1,418	416	104
Glass and glassware .....	202,944	60,276	50,096	11,310	102,221	20,386	100,253	27,640
Gunpowder and explosives .....	46,922	12,364	546	374	2,957	1,715	9,773	3,539
Hair, and manufactures of .....	157	42	7	1	236	57		
Hides and skins, other than fur skins:								
Goatskins .....	10,794	1,456	7,789	1,338	7,489	1,182	892	101
Hides of cattle .....	36,908	4,949	10,109	1,265	7,807	713	567	77
All other .....	11,172	2,930	5,649	1,209	5,208	684	65	17
Honey .....			78	7				
Iron and steel, and manufactures of:								
Pig iron .....	9,761	2,234			232	23	34	7
Ingots, bars, sheets, etc .....	678,441	89,702	897	107	6,010	452	12,847	1,666
Cutlery and side arms .....	36,314	9,553	1,197	373	22,034	5,139	20,441	5,280
Firearms .....	4,979	1,225	4,827	1,864	754	370	135	63
Jewelry, and manufactures of gold and silver .....	13,736	1,155	2,927	403	52,271	3,710	105,681	9,570
Leather, and manufactures of:								
Leather .....	8,769	1,315	55,425	9,788	3,895	578	364	49
Boots .....	1,048	214	7,491	2,262	6	2		
Gloves .....	776	156	218	36	4,397	775		
Shoes and sandals .....	473,217	93,392	1,760,363	357,901	37,741	5,760	2,219	396
All other manufactures of .....	61,439	14,471	26,014	4,652	28,640	4,238	16,726	2,601

## No. 26.—Statement of articles imported into the island of Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
DUTIABLE—continued.								
Machinery, and parts of:								
Agricultural .....	\$36,429	\$3,657						
Electrical .....	101,536	20,306			\$4,430	\$884	\$32	\$6
Locomotives, engines, and parts of .....	85,924	14,952			990	198	46	9
Scales and balances .....	24,099	4,664			1,543	306	859	172
Sewing machines, and parts of .....	96,192	19,173	\$313	\$63	457	92	18	3
Sugar and brandy machinery .....	220,950	27,150			5,966	675	15,439	1,544
All other .....	1,131,066	219,244	8,580	1,714	27,261	5,462	80,025	16,006
Malt liquors and cider .....	680,616	176,567	37,327	4,547	900	136	37,662	7,641
Marble, stone, and manufactures of:								
Building stone .....	13,470	2,483	3,291	1,677	745	38	1,882	218
Bricks .....	109,663	12,914	6,857	498	153	28	3	
All other .....	54,790	12,090	97,129	17,219	48,527	26,523	490	214
Matches .....	1,484	933	2,174	962	495	246	1,757	788
Metal composition, and manufactures of:								
Tin .....	75,649	21,606	8,685	1,592	4,695	488	4,667	482
All other .....	315,510	51,336	24,127	3,100	19,944	3,102	61,601	9,242
Musical instruments:								
Pianos .....	12,431	4,977	7,035	2,813	10,349	4,141	3,360	1,343
All other .....	5,063	1,991	2,596	994	2,886	1,152	14,060	5,404
Oils:								
Animal .....	100,796	7,006	5,190	749	801	58	2,931	230
Mineral—								
Crude .....	215,271	89,981			46	19		
Refined .....	64,439	44,453			168	40	596	176
Vegetable—								
Olive .....	10,216	2,108	732,545	86,527	10,372	1,257	148	15
All other vegetable .....	36,037	7,973	16,451	3,571	3,644	514	597	124
Paints and colors .....	95,171	19,365	17,770	4,049	11,131	2,956	22,549	5,164
Paper, and manufactures of	215,693	62,772	290,972	56,345	113,992	34,425	140,520	42,348
Plated ware .....	14,727	4,000	499	159	2,829	724	3,488	679
Provisions (comprising meat and dairy products):								
Meat—								
Fresh .....	60,149	11,257						
Salt or pickled .....	1,418,663	300,294	11,634	3,846	10	1	39	1
Lard and tallow .....	2,516,530	491,262	25,728	3,876			44	2
Butter and oleomargarine .....	113,776	30,097	64,642	12,127	3,150	462	4,807	664
Cheese .....	92,829	14,772	13,856	2,394	3,148	529	5,065	936
All other .....	1,533,518	298,203	608,328	146,684	63,539	12,705	6,014	1,240
Rice .....	18,587	5,671	66,957	11,459	12,405	3,568	740,343	168,874
Seeds .....	13,733	1,813	14,406	1,499	21	1		
Silk, and manufactures of:								
Raw .....	173	87	128	64	637	318	139	69
Manufactures of .....	34,540	17,357	45,634	22,775	305,691	150,159	27,445	13,721
Spices .....	14,567	3,541	105,574	25,348			133	32
Spirits, distilled:								
Alcohol .....	156	31	92	65	122	114	174	101
Brandy, and other compounded .....	28,074	10,214	25,585	15,866	104,293	63,538	1,627	1,355
Starch .....	103,497	23,897	100	5	150	24	4,538	1,049
Sugar and molasses:								
Molasses and sirup .....	33	8						
Sugar, raw .....	18	5					32	7
Sugar, refined .....	9,424	5,047			2	1	1	
Tools and implements .....	80,289	8,629	1,450	77	19,909	3,057	13,606	1,027
Tobacco:								
Cigars and cigarettes .....	9	37						
All other .....	115,573	41,263			360	15		
Varnish .....	34,675	9,447	778	249	1,294	261	444	130
Vegetables:								
Potatoes .....	636,807	91,467	40,007	6,117				
All other .....	431,576	75,421	506,374	64,217	2,717	405	1,337	220
Wines and cordials .....	12,890	5,522	2,232,960	1,449,685	81,783	38,356	4,295	1,506
Wood, and manufactures of:								
Firewood .....	345	13			2			
Lumber and timber .....	246,573	18,995	4,741	880	1,361	257	735	254
All other unmanufactured .....	59,663	8,095	5,548	1,659	596	175	177	50
Cabinetware and house furniture .....	92,275	25,344	24,100	5,466	20,805	4,861	13,870	3,407
All other manufactured .....	441,869	89,296	13,533	3,660	11,218	2,031	18,280	1,209

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No. 26.—Statement of articles imported into the island of Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>DUTIABLE—continued.</b>								
Wool, and manufactures of:								
Raw .....	\$97	\$37	\$15	\$6	\$42	\$17	\$2	\$1
Blankets and counterpanes:								
Carpets .....	1,668	795	10,517	4,873	2,643	1,057	4,784	700
Flannels .....	1,462	565	738	270	3,689	1,476	815	326
Knitted goods .....	763	303	1,371	548	8,291	3,318	1,327	590
Yarns .....	25,752	9,895	81,390	32,608	216,378	86,664	11,099	4,490
All other manufactured.	47	18	529	211	2,769	1,121	2,947	1,179
All other dutiable articles..	7,823	2,886	1,445	588	18,485	7,299	14,469	5,740
Total .....	2,246,236	376,967	953,126	183,000	967,470	148,782	430,206	80,669
Total .....	34,928,198	5,458,183	11,393,241	3,314,744	4,130,989	889,156	2,633,066	588,550

  

Articles.	United Kingdom.		Other countries.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY.</b>						
Gold and silver:						
Gold coin .....			\$18,415		\$5,100,056	
Silver coin .....					91,070	
Agricultural implements ..	\$102,278		88		440,015	
Chemicals, drugs, and dyes:						
Mineral waters and other, not alcoholic beverages .....	8,564		2,129		67,766	
Quinine, and alkaloids of cinchona bark .....	1,103		1,256		37,686	
Fertilizers, natural .....			33,600		35,100	
Fibers, vegetable, and manufactures of:						
Flax, hemp, and other fibers, raw or tow .....	4,572		113,371		155,402	
Trees, plants, and moss .....			402		8,389	
All other free articles .....	104,219		5,444		3,311,550	
<b>DUTIABLE.</b>						
Animals:						
Cattle .....	16,490	\$478	6,729,762	\$253,619	9,891,177	\$380,933
Mules .....	190	30	156,458	11,402	452,052	32,062
Pigs .....	3,032	253	10,380	1,140	364,768	44,867
Sheep .....	128	54	1,409	475	8,708	2,297
All other, including fowl .....	1,294	254	112,826	20,776	504,288	91,602
Bark, tanning .....					3,467	623
Books, music, maps, engravings, etc .....	7,382	459	3,855	648	223,633	33,205
Breadstuffs:						
Barley .....					26,046	2,257
Bran and fodder .....	14,276	3,597	7	2	118,555	28,258
Corn .....	145	17	1,161	132	639,289	102,937
Corn meal .....	213	117	21	4	10,748	1,901
Oats .....	551	96	399	25	99,035	16,101
Oatmeal .....					768	320
Rye .....					241	25
Wheat .....					912	151
Wheat flour .....	5,138	733	10		2,113,773	743,431
Preparations, food .....	12,030	3,024	898	223	102,032	24,349
All other .....	516	60	72	25	23,067	2,824
Bristles .....	1,356	439	1,772	710	22,461	8,622
Chemicals, drugs, and dyes:						
Gums and resins .....	2,359	250			61,546	10,981
Opium .....	14,439	15,454	14,980	16,805	42,024	47,002
Dyes .....	802	187	6	1	3,151	576
Vanilla beans .....	422	106			818	207
All other .....	89,253	11,402	25,979	2,602	882,574	130,778
Clocks, watches, and parts of:						
Clocks, and parts of .....	388	110	450	181	24,093	9,386
Watches, and parts of .....	97	39	15,957	6,338	51,357	20,388
Cocoa .....	162	27	2,429	1,251	21,263	7,594
Coffee .....	4,796	2,865	470,251	80,443	1,756,183	629,447
Confectionery .....	3,821	952	1,224	299	104,116	27,038
Copper, and manufactures of:						
Ingots, bars and sheets .....	47,866	10,718	60	9	85,774	16,021
Manufactures of .....	45,817	7,374	3,505	477	409,903	70,389

No. 26.—*Statement of articles imported into the island of Cuba, etc.—Continued.*

Articles.	United Kingdom.		Other countries.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
DUTIABLE—continued.						
Cork, and manufactures of:						
Cork bark.....	\$5	\$1	\$316	\$15	\$25, 146	\$1, 998
Cotton, and manufactures of:						
Raw.....	715	285	4, 902	2, 825	5, 829	3, 137
Waste.....	4, 370	1, 005	902	66	51, 055	4, 302
Yarn and thread.....	217, 052	52, 635	3, 361	1, 085	330, 999	91, 007
All other.....	3, 069, 927	938, 891	40, 012	10, 115	6, 726, 318	1, 991, 466
Earthen, stone, and china ware.....	25, 741	11, 561	7, 577	2, 125	139, 233	43, 648
Eggs.....	20	3	8, 817	1, 512	762, 599	146, 452
Fertilizers.....	590	97	80	1	2, 567	129
Fibers, vegetable, and manufactures of:						
Bags (for sugar).....	251, 947	53, 022	12, 724	2, 560	301, 230	62, 897
Carpets.....	1, 718	209	361	43	4, 746	730
Cordage and rope.....	2, 012	419	7, 648	1, 332	124, 556	21, 716
Yarns.....	5, 812	949	7, 765	1, 449	30, 358	5, 232
All other.....	2, 327, 162	347, 831	5, 353	733	2, 789, 172	423, 442
Fish, including shellfish.....	52, 987	4, 256	42, 275	6, 162	327, 469	42, 006
Fruits:						
Fresh or dry.....	4, 810	598	16, 016	3, 547	294, 569	36, 324
Preserved.....	690	173	1, 066	246	78, 358	18, 720
Glass and glassware.....	15, 575	7, 487	57, 233	11, 434	528, 322	138, 533
Gunpowder and explosives.....	840	236	1, 506	1, 013	62, 544	19, 241
Hair, and manufactures of.....					400	100
Hides and skins, other than fur skins:						
Goatskins.....	956	313	230	32	28, 150	4, 422
Hides of cattle.....	2, 001	273	610	61	58, 002	7, 338
All other.....	585	102	365	75	23, 044	5, 017
Honey.....					78	7
Iron and steel, and manufactures of:						
Pig iron.....	4, 671	928			14, 698	3, 192
Ingots, bars, sheets, etc.....	318, 103	63, 415	5, 784	357	1, 022, 082	155, 699
Cutlery and side arms.....	21, 683	4, 118	1, 225	172	102, 894	24, 636
Firearms.....	321	247	75	13	11, 091	3, 782
Jewelry, and manufactures of gold and silver.....	314	47	4, 507	454	179, 436	15, 339
Leather, and manufactures of:						
Leather.....	3, 914	644	289	33	72, 656	12, 407
Boots.....	31	2			8, 576	2, 430
Gloves.....	143	22			5, 534	989
Shoes and sandals.....	5, 045	937	4, 218	1, 230	2, 282, 803	458, 616
All other manufactures of.....	21, 032	3, 441	3, 001	541	156, 852	26, 944
Machinery, and parts of:						
Agricultural.....	290	29			36, 719	3, 686
Electrical.....	344	69	575	115	106, 917	21, 379
Locomotives, engines, and parts of.....	75	15			87, 035	15, 174
Scales and balances.....	382	59			26, 883	5, 201
Sewing machines, and parts of.....	693	138	15	3	97, 688	19, 472
Sugar and brandy machinery.....	4, 129	414	2, 999	300	249, 483	30, 083
All other.....	42, 467	8, 527	13, 261	2, 633	1, 302, 660	253, 585
Malt liquors and cider.....	189, 030	32, 310	1, 725	240	947, 260	221, 441
Marble, stone, and manufactures of:						
Building stone.....	1, 839	689	38	4	21, 265	5, 109
Bricks.....	5, 363	1, 690			122, 039	15, 130
All other.....	2, 301	849	10, 714	4, 683	213, 951	61, 478
Matches.....	8, 240	2, 870	286	107	14, 436	5, 906
Metal composition, and manufactures of:						
Tin.....	41, 101	7, 242	2, 124	168	136, 921	31, 578
All other.....	83, 562	13, 790	34, 657	3, 791	539, 291	84, 361
Musical instruments:						
Pianos.....	405	162	313	125	33, 893	13, 561
All other.....	162	64	926	312	25, 683	9, 917
Oils:						
Animal.....	2, 470	181	1, 184	85	113, 372	8, 309
Mineral—						
Crude.....					215, 317	90, 000
Refined.....	6, 439	3, 478	20	3	71, 662	43, 150
Vegetable—						
Olive.....	4	1	6, 186	773	759, 471	90, 681
All other vegetable.....	63, 466	14, 451	3, 848	546	124, 043	27, 179

## No. 26.—Statement of articles imported into the island of Cuba, etc.—Continued.

Articles.	United Kingdom.		Other countries.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>DUTIABLE—continued.</b>						
Paints and colors .....	\$111,585	\$33,440	\$6,319	\$2,046	\$264,475	\$67,020
Paper, and manufactures of .....	10,437	2,547	11,802	3,022	782,916	201,459
Plated ware .....	602	117	522	68	22,697	5,747
Provisions (comprising meat and dairy products):						
Meat—						
Fresh .....					60,149	11,257
Salted or pickled .....	16,150	4,351	1,522,340	489,072	2,968,836	797,565
Lard and tallow .....	9	2			2,542,311	496,142
Butter and oleomargarine .....	9,975	1,403	31,568	4,569	227,918	49,322
Cheese .....	65,108	9,902	397,221	68,973	577,227	97,506
All other .....	504,040	55,401	340,187	33,802	3,055,625	548,055
Rice .....	2,417,016	542,582	160,016	41,969	3,415,324	774,113
Seeds .....					28,160	3,313
Silk, and manufactures of:						
Raw .....					1,077	538
Manufactures of .....	40,565	20,290	36,431	18,616	490,306	242,918
Spices .....	918	229	201	66	121,393	29,216
Spirits, distilled:						
Alcohol .....					544	311
Brandy and other compounded .....	12,601	8,671	28,313	29,124	200,493	128,668
Starch .....	62,761	11,225	11,982	2,310	183,028	38,510
Sugar and molasses:						
Molasses and sirup .....					33	8
Sugar, raw .....					50	12
Sugar, refined .....			46	5	9,473	5,053
Tools and implements .....	18,254	3,329	159	18	133,607	16,137
Tobacco:						
Cigars and cigarettes .....					9	37
All other .....	983	560	1,800	1,611	118,716	43,449
Varnish .....	2,285	306	589	93	40,065	10,486
Vegetables:						
Potatoes .....	187,918	18,781	9,166	3,294	873,898	149,659
All other .....	14,482	3,477	340,303	80,244	1,296,789	223,984
Wines and cordials .....	5,150	2,108	10,074	3,806	2,347,152	1,500,982
Wood, and manufactures of:						
Firewood .....	54	2	273	22	674	37
Lumber and timber .....	4,021	1,412	64	13	257,495	21,811
All other unmanufactured .....	5,150	249	517	147	71,651	10,375
Cabinetware and house furniture .....	1,767	408	11,723	3,691	164,540	43,177
All other manufactured .....	2,982	1,013	3,841	728	491,723	97,937
Wool, and manufactures of:						
Raw .....					156	61
Blankets and counterpanes .....	2,622	1,050	111	45	22,345	8,520
Carpets .....	5,328	2,085			12,032	4,722
Flannels .....	1,218	487	48	19	13,018	5,205
Knitted goods .....	384,779	154,949	1,811	724	721,209	289,270
Yarns .....	513	209			6,805	2,738
All other manufactured .....	23,337	9,894	830	332	66,389	26,739
All other dutiable articles ..	702,494	120,342	448,046	125,724	5,747,578	1,035,494
<b>Total .....</b>	<b>11,922,277</b>	<b>2,681,051</b>	<b>11,421,368</b>	<b>1,374,758</b>	<b>76,429,139</b>	<b>14,306,442</b>

## No. 27.—Statement of articles imported into the port of Habana, Cuba, during the fiscal year ending June 30, 1900.

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY.</b>								
Gold and silver:								
Gold coin .....	\$4,212,107		\$302,243		\$530,000			
Silver coin .....	500		77,566					
Agricultural implements .....	180,197		275		4,294		\$28,262	
Chemicals, drugs, and dyes:								
Mineral waters and other nonalcoholic beverages .....	9,016		24,188		9,086		8,003	
Quinine, and alkaloids of cinchona bark .....	3,721				23,581		5,284	

No. 27.—Statement of articles imported into the port of Habana, Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY—continued.</b>								
Fertilizers, natural	\$34							
Fibers, vegetable, and manufactures of:								
Flax, hemp, and other fibers, raw or tow	36,333						\$321	
Trees, plants, and moss	7,307		\$5		\$175		41	
All other free articles	2,167,692		29,149		31,415		4,640	
<b>DUTIABLE.</b>								
Animals:								
Cattle	2,082,791	\$80,913	68	\$3				
Mules	251,844	16,560	30	5				
Pigs	322,568	40,164						
Sheep	5,573	1,446	68	22	13	\$3		
All other, including fowl	330,989	59,806	260	58	246	15	4	\$1
Bark, tanning			1					
Books, music, maps, engravings, etc	51,124	6,104	56,472	8,861	20,865	1,172	75,674	14,879
Breadstuffs:								
Barley	4,827	550	4	1			21,215	1,706
Bran and fodder	89,810	22,683	20	5				
Corn	574,815	92,913						
Corn meal	7,729	1,395	79	14				
Oats	78,934	13,950	11,272	862	150	10		
Oatmeal	658	302	47	6				
Rye	92	8	99	8				
Wheat	631	107						
Wheat flour	1,088,361	384,046	4,000	710				
Preparations, food	6,546	1,636	12,293	3,072	1,849	462	11,941	2,985
All other	266	85	743	222	37		315	106
Bristles	4,241	1,703	562	221	8,368	3,367	4,739	1,896
Chemicals, drugs, and dyes:								
Gums and resins	46,166	8,866	163	9	67	8	164	16
Opium	10,428	12,250			151	267	32	30
Dyes	706	62	191	48	34	17	215	16
Vanilla beans	184	47			206	52		
All other	284,953	33,184	98,573	37,379	201,328	19,867	46,176	4,941
Clocks, watches, and parts of:								
Clocks, and parts of	17,149	6,730	53	21	2,508	1,008	1,717	693
Watches, and parts of	5,254	2,080	78	32	10,719	4,287	16,518	6,608
Cocoa	14,724	5,311			552	115	333	75
Coffee	1,079,386	410,417	16	2	2	1	3,050	164
Confectionery	31,404	8,102	50,379	12,593	9,472	2,368	91	23
Copper, and manufactures of:								
Ingots, bars, and sheets	2,143	241	1				784	39
Manufactures of	284,542	49,588	3,732	439	33,319	5,371	26,645	4,516
Cork, and manufactures of:								
Cork bark	4,310	419	18,524	1,434	733	47	77	5
Cotton, and manufactures of:								
Waste	12,353	849	24,997	1,117	340	13	1	
Yarn and thread	1,735	614	5,263	1,410	26,203	7,080	2,437	846
All other	572,166	192,761	1,623,138	442,506	582,026	138,581	226,279	71,991
Earthen, stone, and china ware	2,297	537	1,226	172	23,958	5,850	7,731	2,393
Eggs	699,406	134,753			24	5		
Fertilizers	1,524	27						
Fibers, vegetable, and manufactures of:								
Bags (for sugar)	27	2	822	134	139	16	7,253	1,515
Carpets	683	57	312	16	498	44	178	12
Cordage and rope	15,528	2,792	71,746	12,244	546	65	2,657	466
Yarns	2,082	185	9,713	1,797	1,507	203	1,298	214
All other	12,837	1,963	227,371	35,927	88,000	13,006	22,680	3,280
Fish, including shellfish	3,583	476	621	47				
Fruits:								
Fresh or dry	101,089	11,080	150,330	17,977	1,674	92		
Preserved	15,138	3,785	37,230	9,297	5,466	1,367	303	76
Glass and glassware	154,528	29,581	44,285	9,103	94,338	18,578	83,437	22,887
Gunpowder and explosives	11,970	2,648	546	374	2,818	1,636	9,481	3,401
Hair, and manufactures of	109	23	7	1	236	57		
Hides and skins, other than fur skins:								
Goatskins	8,364	1,002	5,870	862	7,188	1,101	717	62
Hides of cattle	32,215	4,083	9,892	1,237	7,689	697	567	77
All other	7,728	2,361	2,060	638	4,946	612	41	10
Honey			78	7				

No. 27.—Statement of articles imported into the port of Habana, Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
DUTYABLE—continued.								
Iron and steel, and manufactures of:								
Pig iron	\$25	\$1			\$207	\$21		
Ingots, bars, sheets, etc.	351,405	36,456	\$30		408	23	\$451	\$66
Cutlery and side arms	31,290	8,094	994	\$184	18,838	4,538	16,192	3,999
Firearms	4,279	812	3,692	1,882	577	231	135	63
Jewelry, and manufactures of gold and silver	12,085	868	2,150	369	51,247	3,354	102,456	9,239
Leather, and manufactures of:								
Leather	5,152	674	53,588	9,196	3,895	578	46	6
Boots	287	46						
Gloves	766	153	218	36	4,289	743		
Shoes and sandals	432,068	81,062	1,561,166	309,479	35,214	5,251	2,141	374
All other manufactures of	45,756	8,558	17,795	2,737	25,977	3,811	13,623	1,942
Machinery, and parts of:								
Agricultural	9,429	943						
Electrical	88,509	17,702			3,498	698	32	6
Locomotives, engines, and parts of	3,594	719						
Scales and balances	16,672	3,334			1,507	301	733	145
Sewing machines, and parts of	86,744	17,349	313	63	457	92	18	3
Sugar and brandy machinery	14,095	1,410			4,709	471	8,043	804
All other	882,800	171,892	7,905	1,580	26,641	5,328	78,739	15,749
Malt liquors and cider	394,204	107,177	32,918	2,547	174	13	27,799	5,535
Marble, stone, and manufactures of:								
Building stone	12,480	2,190	3,291	1,677	741	38	1,882	218
Bricks	101,840	11,880	5,854	340	153	28		
All other	36,189	4,588	90,362	14,699	25,058	11,554		
Matches	789	454	2,174	962	246	246	1,757	788
Metal composition, and manufactures of:								
Tin	56,589	18,968	8,685	1,589	4,553	464	3,936	393
All other	67,843	12,347	15,338	1,759	14,117	2,087	28,792	3,002
Musical instruments:								
Pianos	9,945	3,978	5,269	2,108	10,349	4,141	2,834	1,132
All other	3,061	1,223	1,992	787	2,818	1,125	12,385	4,955
Oils:								
Animal	97,848	6,678	3,555	255	771	55	2,901	226
Mineral—								
Crude	197,344	83,340						
Refined	32,828	17,894			71	13	566	174
Vegetable—								
Olive	4,934	657	617,835	68,869	8,955	1,090	148	15
All other vegetable	13,142	2,463	6,961	1,050	3,549	497	269	24
Paints and colors	70,820	13,599	16,126	3,648	8,630	2,266	19,211	4,391
Paper, and manufactures of	163,485	48,525	265,208	48,041	105,322	31,051	121,760	36,601
Plated ware	12,455	3,180	299	72	2,765	678	3,110	609
Provisions (comprising meat and dairy products):								
Meat—								
Fresh	58,108	10,636						
Salted or pickled	652,649	122,585	8,689	1,795	10	1		
Lard and tallow	1,622,490	294,470	8,993	793			44	2
Butter and oleomargarine	57,407	14,782	58,900	11,089	2,999	434	3,075	434
Cheese	56,260	7,681	13,357	2,326	2,669	431	2,172	402
All other	1,036,868	179,182	471,533	112,408	53,495	10,391	4,890	884
Rice	56	6	59,426	9,460	12,243	3,543	355,219	71,953
Seeds	1,560	67	1,107	150				
Silk, and manufactures of:								
Raw	173	87	128	64	627	313	139	69
Manufactures of	27,935	14,093	43,553	21,748	282,998	141,360	24,635	12,318
Spices	12,165	2,958	101,487	24,407			133	32
Spirits, distilled:								
Alcohol	24	3	92	65	22	16	174	101
Brandy and other compounded	24,001	8,625	6,430	4,217	99,518	61,369	880	1,187
Starch	88,638	19,697	77	4	148	24	4,538	1,049
Sugar and molasses:								
Molasses and sirup	5							
Sugar, raw	16	5					32	7
Sugar, refined	6,527	3,699			2	1		
Tools and implements	54,261	4,433	1,294	62	6,799	412	11,156	557
Tobacco:								
Cigars and cigarettes	5	20						
All other	43,172	14,639			360	15		
Varnish	23,453	6,369	16	1	1,294	261	434	129

No. 27.—Statement of articles imported into the port of Habana, Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.		Germany.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>DUTIABLE—continued.</b>								
Vegetables:								
Potatoes .....	\$534,412	\$69,539	\$30,381	\$4,796				
All other .....	230,117	41,534	449,742	56,589	\$2,549	\$376	\$1,837	\$220
Wines and cordials .....	8,591	3,914	1,924,409	1,231,657	70,343	33,109	4,226	1,485
Wood, and manufactures of:								
Firewood .....	345	13			2			
Lumber and timber .....	135,513	7,627	2,594	42	478	27	100	3
All other unmanufactured .....	7,380	1,473	10	2	1			
Cabinetware and house furniture .....	46,122	11,701	20,776	4,504	20,425	4,807	13,168	3,156
All other manufactured .....	352,101	68,573	9,121	1,362	9,889	1,699	17,388	964
Wool, and manufactures of:								
Raw .....	88	34	15	6	8	3		
Blankets and counterpanes .....	821	326	4,637	1,856	2,643	1,057	66	27
Carpets .....	1,824	519	668	267	3,643	1,458	815	326
Flannels .....	702	279	1,370	548	8,291	3,318	1,827	530
Knitted goods .....	24,661	9,513	78,835	31,536	214,571	85,934	10,996	4,379
Yarns .....	44	17	529	211	2,222	889	2,891	1,157
All other manufactured .....	1,646	671	961	392	8,729	3,489	12,183	4,874
All other dutiable articles .....	1,903,739	298,816	821,727	145,821	899,688	132,176	396,779	72,126
Total .....	25,229,487	3,550,077	9,751,236	2,742,496	3,809,416	796,283	1,942,008	414,759

Articles.	United Kingdom.		Other countries.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY.</b>						
Gold and silver:						
Gold coin .....			\$18,415		\$5,062,766	
Silver coin .....					78,056	
Agricultural implements .....	\$82,444		88		296,560	
Chemicals, drugs, and dyes:						
Mineral waters and other nonalcoholic beverages .....	7,489		2,100		59,882	
Quinine, and alkaloids of cinchona bark .....	1,015		1,256		34,867	
Fertilizers, natural .....			33,600		33,634	
Fibers, vegetable, and manufactures of:						
Flax, hemp, and other fibers, raw or tow .....	4,572		113,355		154,561	
Trees, plants, and moss .....			380		7,908	
All other free articles .....	90,363		3,895		2,327,154	
<b>DUTIABLE.</b>						
Animals:						
Cattle .....	11,650	\$256	4,657,177	\$184,190	6,751,686	\$265,362
Mules .....			74,656	8,249	326,580	24,814
Pigs .....	91	14	6,495	588	829,144	40,766
Sheep .....			1,196	399	6,850	1,870
All other, including fowl .....	160	2	97,149	18,227	428,808	78,109
Bark, tanning .....					1	
Books, music, maps, engravings, etc .....	7,235	430	3,845	648	215,215	32,094
Breadstuffs:						
Barley .....					26,046	2,257
Bran and fodder .....	14,245	3,590	7	2	104,082	26,280
Corn .....			53	4	574,868	92,917
Corn meal .....	43	15			7,851	1,424
Oats .....	471	84	399	25	91,226	14,931
Oatmeal .....					705	808
Rye .....					191	16
Wheat .....					681	107
Wheat flour .....	75	19	10		1,092,446	384,775
Preparations, food .....	11,320	2,830	782	194	44,731	11,179
All other .....	11	5	72	25	1,444	443
Bristles .....	922	368	1,772	710	20,594	8,265
Chemicals, drugs, and dyes:						
Gums and resins .....	588	76			47,148	8,975
Opium .....	14,356	15,407	14,960	16,805	39,947	44,750
Dyes .....	69	29			1,215	172
Vanilla beans .....	370	93			759	192
All other .....	77,323	8,872	24,826	2,516	733,179	106,750



No. 27.—Statement of articles imported into the port of Habana, Cuba, etc.—Continued.

Articles.	United Kingdom.		Other countries.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
DUTIABLE—continued.						
Clocks, watches, and parts of:						
Clocks, and parts of.....	\$213	\$85	\$450	\$181	\$22,090	\$8,713
Watches, and parts of.....	69	28	15,745	6,254	48,383	19,289
Cocoa.....	162	27	2,429	1,251	18,200	6,779
Coffee.....	230	112	387,719	58,757	1,470,408	469,453
Confectionery.....	3,242	808	1,177	298	95,765	24,187
Copper, and manufactures of:						
Ingots, bars, and sheets.....	28,584	4,000	60	9	31,522	4,289
Manufactures of.....	38,688	6,257	3,506	474	390,431	66,645
Cork, and manufactures of:						
Cork bark.....			316	15	23,960	1,920
Cotton, and manufactures of:						
Raw.....			1,620	774	1,620	774
Waste.....	2,481	167	902	66	41,074	2,212
Yarn and thread.....	160,259	35,714	3,361	1,095	199,258	46,709
All other.....	2,587,952	778,829	35,638	9,488	5,627,199	1,634,156
Earthen, stone, and china ware.....	249	100	6,741	1,936	42,202	10,988
Eggs.....			8,796	1,505	708,225	136,263
Fertilizers.....	590	97	80	1	2,194	125
Fibers, vegetable, and manufactures of:						
Bags (for sugar).....	73,926	13,416	864	169	83,031	15,252
Carpets.....	1,190	121	361	43	3,222	293
Cordage and rope.....	697	119	5,644	981	96,818	16,667
Yarns.....	3,035	375	7,764	1,441	25,399	4,215
All other.....	1,918,515	267,593	4,222	525	2,273,625	322,313
Fish, including shell fish.....	187	15	1,173	67	5,564	605
Fruits:						
Fresh or dry.....	4,498	474	11,330	2,628	268,871	32,251
Preserved.....	641	160	228	56	59,006	14,741
Glass and glassware.....	7,565	2,862	56,004	11,082	440,157	94,093
Gunpowder and explosives.....	705	206	1,386	930	26,906	9,195
Hair, and manufactures of.....					352	81
Hides and skins, other than fur skins:						
Goat skins.....	135	33	215	29	22,489	3,089
Hides of cattle.....	2,001	273	549	50	52,913	6,417
All other.....	132	29	186	45	15,098	3,695
Honey.....					78	7
Iron and steel, and manufactures of:						
Pig iron.....					232	22
Ingots, bars, sheets, etc.....	128,092	22,607	4,708	233	485,094	59,285
Cutlery and side arms.....	17,047	2,473	1,098	162	85,459	19,450
Firearms.....	8	7	75	13	8,766	2,508
Jewelry and manufactures of gold and silver.....	314	47	4,507	454	172,759	14,531
Leather, and manufactures of:						
Leather.....	3,506	558	289	33	66,476	11,045
Boots.....					287	46
Gloves.....	143	22			5,416	964
Shoes and sandals.....	5,029	934	4,209	1,227	2,039,827	398,317
All other manufactures of.....	18,553	2,910	2,977	535	124,681	20,493
Machinery, and parts of:						
Agricultural.....					9,429	943
Electrical.....	4	1	575	115	92,618	18,522
Locomotives, engines, and parts of.....					3,594	719
Scales and balances.....	203	28			19,115	3,808
Sewing machines, and parts of.....	693	138	15	3	88,240	17,648
Sugar and brandy machinery.....	2,147	215			28,994	2,900
All other.....	26,927	5,385	13,261	2,633	1,036,273	202,567
Malt liquors and cider.....	139,020	21,114	1,253	218	595,368	136,604
Marble, stone, and manufactures of:						
Building stone.....	1,817	687	38	4	20,249	4,814
Bricks.....	3,585	500			111,432	12,748
All other.....	156	27	10,434	4,455	162,199	35,323
Matches.....	7,991	2,772	286	107	18,492	5,329
Metal composition, and manufactures of:						
Tin.....	34,752	9,880	2,119	166	110,634	27,480
All other.....	12,310	1,633	33,066	3,558	171,466	24,286
Musical instruments:						
Pianos.....	405	162	313	125	29,115	11,646
All other.....	74	29	702	281	21,032	8,400

No. 27.—Statement of articles imported into the port of Habana, Cuba, etc.—Continued.

Articles.	United Kingdom.		Other countries.		Total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
DUTIABLE—continued.						
Oils:						
Animal .....	\$2,459	\$179	\$1,184	\$85	\$108,718	\$7,478
Mineral—						
Crude .....					197,344	83,340
Refined .....	6,247	3,426	20	3	39,732	21,510
Vegetable—						
Olive .....			6,186	773	638,058	71,404
All other vegetable ..	51,155	10,834	3,848	546	78,924	15,414
Paints and colors .....	85,966	24,042	5,414	1,862	206,167	49,808
Paper, and manufactures of ..	6,636	1,478	10,433	2,788	672,844	168,484
Plated ware .....	249	39	277	32	19,155	4,610
Provisions (comprising meat and dairy products):						
Meat—						
Fresh .....					58,108	10,636
Salted or pickled .....	8,960	2,485	1,292,862	411,025	1,963,170	537,891
Lard and tallow .....	9	2			1,631,636	295,267
Butter and oleomargarine ..	6,668	897	25,945	3,707	154,994	31,343
Cheese .....	32,780	4,081	366,799	63,168	474,037	78,089
All other .....	403,446	42,020	290,840	22,883	2,261,072	367,763
Rice .....	1,290,784	257,673	6,872	1,221	1,724,600	343,856
Seeds .....					2,667	217
Silk, and manufactures of:						
Raw .....					1,067	533
Manufactures of .....	38,091	19,037	35,794	18,296	453,006	226,851
Spices .....	916	228	111	28	114,812	27,653
Spirits, distilled:						
Alcohol .....					312	185
Brandy and other compounded ..	12,032	8,379	28,313	29,124	171,174	112,901
Starch .....	60,368	10,715	9,315	1,834	163,084	33,323
Sugar and molasses:						
Molasses and sirup .....					5	
Sugar, raw .....					48	12
Sugar, refined .....			46	5	6,576	3,705
Tools and implements .....	11,286	1,595	156	17	84,952	7,076
Tobacco:						
Cigars and cigarettes .....					5	20
All other .....	951	557	1,691	1,584	46,174	16,795
Varnish .....	1,956	224	359	32	27,612	7,016
Vegetables:						
Potatoes .....	162,255	42,399	624	47	727,672	116,781
All other .....	7,610	1,546	337,216	79,631	1,028,571	179,896
Wines and cordials .....	4,662	1,945	9,378	3,645	2,021,609	1,275,755
Wood, and manufactures of:						
Firewood .....	54	2	273	22	674	37
Lumber and timber .....	1,092	45	4		139,781	7,744
All other unmanufactured ..			5	1	7,396	1,476
Cabinetware and house furniture ..	1,452	302	11,709	3,675	113,652	28,145
All other manufactured ..	1,145	201	3,440	380	393,084	73,179
Wool, and manufactures of:						
Raw .....					111	43
Blankets and counterpanes ..	2,622	1,050	111	45	10,900	4,361
Carpets .....	5,039	2,016			11,439	4,586
Flannels .....	1,218	487	48	19	12,956	5,181
Knitted goods .....	383,188	154,073	1,811	724	714,062	286,159
Yarns .....	476	194			6,162	2,468
All other manufactured ..	1,487	595	593	237	25,619	10,258
All other dutiable articles ..	628,398	101,619	448,046	125,724	5,100,377	876,282
Total .....	8,785,191	1,906,284	8,594,621	1,120,211	58,111,959	10,538,109

CUSTOMS SERVICE OF CUBA,  
OFFICE OF THE BUREAU OF SPECIAL AGENTS,  
*Habana, Cuba, October 8, 1900.*

SIR: In accordance with your request, I have the honor to submit the following report of the bureau of special agents, customs service of Cuba, for the period of July 1, 1899, to June 30, 1900, inclusive.

This bureau was formally organized July 1, 1899, but the office had been created two months prior to that date, and the personnel of four agents, acting at that time under your direct orders, formed the nucleus of an organization which to-day is rec-

ognized as an important adjunct to the customs service and an invaluable factor in the successful progress of this essential branch of the United States Government in Cuba.

During the first four months of actual service, viz, July to November, 1899, success did not seem to attend to any marked degree the combined efforts of the bureau and its agents, which may be accounted for partly by the fact that several of the agents were totally ignorant of the Spanish language, and partly because of the more important fact that it required considerable time and perseverance to fall in line with the subtle methods employed by the Spaniards, whose proclivities for smuggling, etc., had been assiduously nurtured for generations past, until it had developed into not merely an acquired habit, but into a science and an art of which they are absolute masters and defiantly proud.

During the above period innumerable minor investigations were conducted by the bureau, and agents were traveling continuously, familiarizing themselves with the island in general, reporting on the conditions of the various ports of entry, thus furnishing data regarding the different localities and possible danger to the revenues, and in many other ways preparing for a more efficient service.

On November 1, 1899, by order of the collector of customs for Cuba, I was appointed, temporarily, chief of the bureau, which appointment was made permanent under date of January 1, 1900.

Upon assuming control it was my first duty to report the innovations which I believed necessary for the successful operation of the bureau, prominent among which was the recommendation of appointment of Spanish-speaking agents and the division of the island into special-agent districts, each of which was to be in charge of a local resident agent, who should have control of all investigations within his territory, reporting in detail to headquarters, and pending instructions for definite action, in addition to daily general reports.

As far as practicable, my suggestions in this line were approved and followed, with the result that to-day the island is divided into four established districts, as above, viz, Habana, Cienfuegos, Gibara, and Santiago de Cuba, with headquarters at the first district, in addition to an agent detailed to each of the ports of Matanzas and Cardenas, and to the subport of Banes.

Several agents have been appointed, all of whom have an intimate knowledge of Spanish, part of them being natives of Cuba, and all chosen for their special adaptability to the requirements of the service.

The personnel of the bureau consists of sixteen, including the chief and two office clerks, leaving, according to the reorganization of the customs service July 1, 1900, one vacancy in the capacity of agent.

The duties of this bureau have not been confined solely to customs matters, but in its capacity as a confidential branch to the Government in general it has, on various occasions, been called upon to investigate matters of general interest. In fact, each agent is instructed to report on anything of apparent value to the Government in its administration of the affairs of the island.

This report would be unnecessarily lengthened were I to enter into the details of the innumerable minor investigations which have been conducted by this bureau; consequently I will only endeavor to recall for quotation several of the most notable achievements since its organization.

On December 18, 1899, after several weeks of hard and intricate work, we arrested Counterfeiter Luis Millan at No. 14 Inquisidor street, Habana, and found in his possession eight photo-etched copper plates which were to have been used in the manufacture of counterfeit United States bank notes of the \$5, \$10, and \$20 denominations, also various negatives of the same, all of which are to be returned as per order of the Secretary of War, to the Hon. John E. Wilkie, chief of the United States secret service, Treasury Department.

This capture was made before any bills had been "shoved," and owing to the facility of passing counterfeit United States notes among a people whose ignorance of our money is only exceeded by their confidence in its stability, I deem this capture to be perhaps the most important service rendered by the bureau during its comparatively short career. Millan was tried, convicted, and is now serving a ten-years' sentence in the presidio of Habana.

In connection with this case I wish to mention that after five months of careful work on the part of this bureau, acting jointly with the Habana secret police, we arrested the accomplice of Millan—Ananias Leon—in whose possession we found one of the missing plates. This prisoner was subsequently released by the judge of first instance, court of Belen, for lack of evidence. This is but another instance of the utter incapacity of the corrupt judiciary of this island.

On December 20, 1899, the memorable arrest of several prominent customs officials

in Habana was made, whose subsequent prosecution and acquittal by the courts of Habana has been a "cause celebre" for the past eight months, attracting universal attention throughout the island and the United States.

In the detection of these dishonest officials the bureau took a very prominent part and was charged with the details of their prosecution. Comments on their trial and release are unnecessary, as it is unanimously pronounced by the American officials conversant with the case a gross miscarriage of justice, only possible in a country where the judicial system has but one distinctive feature, namely, corruptness.

A creditable performance was the detection of an old-time fraud extensively practiced during the Spanish régime. I refer to the successful attempt of Justo Taladrid, the most celebrated smuggler in Cuba, to withdraw four cases of merchandise from the custom-house of Habana without payment of duties by substituting, preparatory to the withdrawal, the same number of cases bearing the same marks and weights and containing merchandise of little value. This daring and successful act had been effected by the use of assumed names and by apparently shutting every avenue likely to afford us means of detection. By persistent labor intelligently applied the agents of this bureau finally located the smuggler in the person of Taladrid, accumulating evidence which is surprisingly overwhelming and absolutely incontestable. He is now awaiting trial, together with his accomplice, Ignacio Cuervo, and if the trial is honestly conducted I have no doubt of their final conviction.

These are the only cases now pending in the courts.

Several more cases of importance can be cited as evidence that the bureau is alive to the situation and active in its operations, but as I do not deem it advisable to write a lengthy report I will close by inviting your attention to the extreme difficulty of performing creditable service in this country owing to the lack of facilities for gaining information from the natives, whose sympathies are, as a rule, against the Government's administration in matters pertaining to the prosecution of smugglers. This difficulty is generally intensified when the investigator is an American, and actually becomes a serious handicap.

In view of these obstacles I look back with pleasure on the record of the bureau for the first year of its existence, and I truly believe that its value to the Government will increase in proportion as the months go by, and the varied experience gained and data compiled from fragmentary evidence, etc., will soon represent a valuable collection of precedents, establishing a method of handling skilfully and expediently the multifarious problems constantly arising.

#### RÉSUMÉ.

Since the writing of the foregoing several cases of importance have come under the observation of the bureau, one of which merits some mention.

I refer to the capture of several large cases of opium, which were landed at the Habana custom-house wharf on September 21, 1900, and which were promptly seized by the bureau of special agents.

This capture deserves special mention as it clears up the mystery which surrounded the importation of this drug, and over which we have been puzzling ever since the organization of this bureau.

The culprits are old timers in the business, having enjoyed immunity from detection for over fourteen years. Their system was a very elaborate one, and was carried on by the use of an unlimited capital. They purchased the opium in large quantities in Liverpool, England, from which point it was shipped, in such quantities as occasion required, to the port of Santander, Spain, and there transferred to "chorizo" or sausage cans, and, after being duly labeled, reshipped, by the same vessel, for Cuba.

It would arrive here, and by collusion with employees on the wharf, whose hands had previously been greased by Spanish gold, its passage as "sausage" was made comparatively easy.

One of the best results of this achievement was the detection of the custom-house official whose aid had been enlisted by these intrepid smugglers, and being an officer of considerable importance, viz, inspector in charge of wharves, his prompt dismissal has had a most beneficial effect.

Very respectfully,

F. S. CAIRNS,  
*Chief of Special Agents.*

Maj. TASKER H. BLISS,  
*Collector of Customs for Cuba.*

CUSTOMS SERVICE OF CUBA,  
OFFICE OF THE REVENUE-CUTTER DIVISION,  
Elizabethport, N. J., September 22, 1900.

SIR: Complying with your telegraphic orders of September 18, I have the honor to make the following report:

At the time I took charge of the revenue-cutter service (February 8, 1900), aside from the harbor launches, but two vessels were transferred to my department, namely, the U. S. S. *Kanawha* and the U. S. S. *Viking*.

Owing to the great first cost of these vessels and their equipments (almost \$150,000), their large monthly pay rolls, their great coal consumption, and their deep draft, I recommended that both be turned over to the Quartermaster's Department, and in their stead small vessels, suitable to the shallow waters surrounding the island of Cuba, be purchased.

My recommendations being approved, the *Kanawha* was at once turned over to the Quartermaster's Department. The *Viking* was temporarily continued in the service of patrolling the southern coast until the middle of June, when she too was transferred.

During the few months' cruise of the *Viking* she was continuously at sea, with the exception of such times as she was compelled to put in for coal and provisions.

Every harbor was carefully sounded, and reports regarding various shoals were made by her commanding officer. All vessels sighted were boarded, and where violations of existing laws were discovered the captains were warned. All reports of illicit traffic were investigated and proven groundless. One schooner was seized and turned over to the captain of the port of Cienfuegos. On various occasions she carried military and customs service officers to such points as could not be readily or promptly reached by the usual transportation facilities.

The captured gunboat *Baracoa* was added to my department in June. During the brief period she has served under me she has been constantly employed assisting various collectors, and has therefore not had an opportunity to act independently. She will in time prove a valuable acquisition.

With such limited means the service can not prove effective. At the present time but one boat is actively employed to patrol a coast of almost 2,000 miles, surrounded with countless small islands, behind any one of which sailing craft can readily disappear. Not until the five vessels now building can have the opportunity to investigate the inland waters will it be possible to prove or disprove the necessity for this coast patrol.

The five vessels now completed at the Crescent Shipyard are of the following dimensions: No. 7, 70 feet long, 10 feet beam, 2½ feet draft; Nos. 8, 9, 10, and 11, 60 feet long, 10 feet beam, 2½ feet draft. All the hulls are built of galvanized steel throughout, of the same weight and construction as is used in the United States torpedo boats. Each is divided into five compartments. The engines are compound, of 6 by 12 by 8 inches dimensions. Roberts tubular boilers. Bunker capacity, 6 tons; with estimated steaming radius of six days. Maximum speed, 10 miles. Water-tank capacity on Nos. 8, 9, 10, and 11 is 600 gallons; on No. 7, 800 gallons. Keel condenser. Accommodations for two officers and five men. The galley has an oil stove, large ice chest, and large locker space. Water-closet and wash room are provided on each boat. The armament consists of one 1-pounder Hotchkiss R. F. gun on hydraulic carriage and cage stand, and six S. and W. .44-caliber revolvers. Fifty shells and forty blanks, together with 1,000 rounds of revolver ammunition, are supplied to each boat. The equipment is complete and should be ample for twelve months.

Expendible supplies, such as paints, oils, etc., are sufficient for from three to six months.

\* \* \* \* \*

In conclusion, I call your attention to the fact that for the amount allotted I promised to build five vessels of 50 feet length, in place of which I have procured four of 60 feet length and one of 70 feet.

The whole cost of these vessels and equipments is just one-third of the cost of the *Kanawha* and *Viking*. The coal consumption of the five is one-half of that of the two. The pay rolls of the five two-thirds that of the two.

Owing to the fact that all my papers are in Habana I can not give you the many items of the expenses of the launch service which I have reduced during the three months I have actually spent in Habana. These figures I will submit at some future date.

Respectfully,

F. H. HUNICKE,  
Chief of Revenue-Cutter Service for Cuba.

The COLLECTOR OF CUSTOMS FOR CUBA,  
Habana, Cuba.



**REPORT OF MAJ. TASKER H. BLISS, COLLECTOR OF CUSTOMS  
FOR CUBA.**

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OFFICE OF THE COLLECTOR OF CUSTOMS FOR CUBA,  
*Habana, Cuba, February 7, 1901.*

SIR: In compliance with the instructions of the military governor, dated December 22, 1900, I have the honor to submit the inclosed statistical statements relating to the customs service of the island of Cuba during the last six months of the year 1900, together with the following brief report. This report, with the thirty-six tabular statements, is in form supplementary to the annual report rendered by me for the fiscal year ending June 30, 1900, and the customs statistics for the successive periods are presented literally alike. Several additional tables have been inserted into the series of the latter report, but they in no way detract from its absolute identity with the former.

There is a broad distinction, however, to be made between the two reports, which is due to the changes in the customs tariff. The revised tariff of March 31, 1900, was put into effect on the 15th of June following. Consequently the report inclosed is practically based upon the results under the new tariff. But whatever differences this may have produced will hardly be evident upon the face of the statements.

A conspicuous difference, produced by the change in the schedules of classification of commodities, both of import and export, which was made July 1, 1900, will be found upon the respective statements of importation and exportation by articles, the new schedules very largely increasing the number of heads or articles. This increase in the number or classes does not affect the totals, but it makes instructive comparison between the customs service of the last six months and that of any preceding similar period almost impossible.

A full comparative statement of the transactions of the two years, 1899 and 1900, would be very desirable, but it was found to be impracticable in view of the aforesaid changes in the classification of commodities. However, to meet the probable demand of some comparison between the results of the two years, I have the honor to add a few tables, with some explanatory comment upon the more salient points in the business of the respective years.

Similar tables are given to emphasize the overwhelming importance which Habana bears to the trade of the island, and others of the same character to show the vast trade relations which the United States sustains to Cuba.

**COMPARISONS BETWEEN 1899 AND 1900.**

The importations into the island of Cuba during the year 1900, approximated \$70,000,000, and the exportations from the island exceeded \$51,000,000, leaving a balance against the island of a little

more than \$18,000,000. During 1899 the total importations into the island aggregated \$75,000,000; the total exportations \$50,000,000, with a balance of nearly \$25,000,000 against the island. The exact figures for the respective years are as follows:

Years.	Importations.	Exportations.	Balance.
1899.....	\$75,572,008	\$50,983,363	\$24,688,645
1900.....	69,893,560	51,375,537	18,440,725
Difference.....	- 5,678,448	+ 442,174	- 6,197,920

The balance shows a slight increase in the value of exportations in 1900 over 1899, but in importations there is a considerable falling off in 1900, amounting to \$5,678,448, or about 7½ per cent. This falling off is, however, only an apparent decrease, for if the gold and silver coin imported, which should not be reckoned among the articles of consumption and construction, is deducted from the totals of importations, it will show a slight increase for 1900 on the part of the proper articles of import, as well as of export:

Importations:

1899—		
Total .....	\$75,572,008	
Coin .....	9,515,987	
All other articles.....		\$66,056,021
1900—		
Total .....	69,893,560	
Coin .....	3,373,021	
All other articles.....		66,520,539
Increase in 1900.....		464,518

Any increase of imports in 1900, however small, becomes remarkable when considered in the light of the bereft and poverty-stricken condition of the island at the beginning of 1899. There was an extraordinary demand during the first year for the necessaries of life—for articles of food, clothing, and shelter.

TRADE BETWEEN CUBA AND THE UNITED STATES.

The place which the United States holds in the commerce of Cuba fully justifies that special mention be made of it. Of imports, the United States furnished 47.8 per cent in 1899, and 46 per cent in 1900. Of exports that country absorbed a still larger proportion, taking 80 per cent in 1899 and 65 per cent in 1900.

The statement of it follows:

	Importations.	Per cent.	Exportations.	Per cent.
1899.				
Total.....	\$75,572,008	100	\$50,983,363	100
United States .....	36,099,848	47.8	40,942,549	80.3
All other countries .....	39,472,160	52.2	9,990,814	19.7
1900.				
Total.....	69,893,560	100	51,452,835	100
United States .....	32,169,033	46	33,615,627	65.3
All other countries .....	37,724,527	54	17,837,208	34.7



*United States—Imports to and exports from Cuba.*

	Importations.	Exportations.	Balance.
1899.....	\$36,099,848	\$40,942,549	\$4,842,701
1900.....	32,169,033	33,615,627	1,446,594
Decrease .....	4,930,815	7,326,922	3,396,107

Deducting the gold and silver coin imported from the total imports of the respective years leaves an excess of actual importations of \$420,489 for the year 1899.

## Imports:

1899—

Total .....	\$36,099,848
Coin .....	7,581,298

All other articles ..... \$29,518,550

1900—

Total .....	32,169,033
Coin .....	3,070,972

All other articles ..... 29,098,061

Decrease in 1900 ..... 420,489

This decrease will probably be found in the importation of articles of food, of which upward of \$3,000,000 worth more were imported from the United States in 1899 than in 1900.

## RELATIONS OF HABANA TO THE ISLAND.

The best index to the commerce of the island of Cuba is afforded by the transactions at the port of Habana. During 1899 this port received 76 per cent of the total importations of the island, and during 1900, 72 per cent. Of exportations there were loaded at this port 60 per cent in 1899 and 61 per cent in 1900. The transactions have been remarkably uniform, as the following table will show:

Year.	Importations.	Exportations.
1899 .....	\$57,316,184	\$30,601,025
1900 .....	50,550,173	31,335,363

The difference between the totals of importation may be almost accounted for by the difference in the importation of coin during the respective years.

The merchants of Habana buy extensively in foreign markets for redistribution throughout the island. For example, there were entered at this port during 1900 more than 75 per cent of the total of olive oil; 85 per cent of shoes and sandals; 90 per cent of beer; 90 per cent of paper; 90 per cent of silk goods; 80 per cent of wines; 95 per cent of lumber; 90 per cent of woollen goods, etc. Habana almost exclusively among the ports of the island imports raw material, or material partly raw, for use in manufactures or construction of buildings. Very little of this class of articles is entered at the other ports.

## TRADE OF HABANA WITH THE UNITED STATES.

A comparative statement of the importations at Habana gives the following results:

	1899.	Per cent.	1900.	Per cent.
Total, island .....	\$75, 572, 008	100	\$69, 893, 560	100
Habana .....	57, 316, 184	76	50, 550, 173	72
All other ports .....	18, 255, 824	24	19, 343, 386	28

*Importations into Habana from the United States and all other countries.*

	1899.	Per cent.	1900.	Per cent.
Total .....	\$57, 315, 184	100	\$50, 550, 173	100
United States .....	28, 139, 002	49. 95	21, 865, 651	43. 3
All other countries .....	29, 177, 182	50. 05	28, 684, 522	56. 7

The decrease in importations from the United States during 1900 is accounted for in the decrease in coin and articles of food importations. The following table gives in detail the leading classes of articles entered at this port during the two years from the United States:

	1899.	1900.		1899.	1900.
Articles of food .....	\$11, 753, 943	\$9, 396, 759	Oils, animal and mineral .....	\$427, 679	\$206, 284
Metals and manufactures ..	2, 695, 814	1, 932, 472	Glass and glassware .....	141, 372	152, 991
Fibers and manufactures ..	1, 300, 954	378, 921	Horses and mules .....	360, 178	419, 914
Wood and manufactures ..	867, 324	577, 324	Miscellaneous .....	975, 024	2, 660, 286
Hides, leather, and manu- factures .....	731, 150	393, 107	Articles free of duty .....	655, 652	2, 189, 132
Paper and manufactures and books .....	286, 024	207, 218	Gold coin .....	7, 436, 255	2, 032, 082
Chemicals, drugs, dyes, paints, etc .....	507, 633	419, 161	Total .....	28, 139, 002	21, 865, 651

It will be noted that, according to the above table, there was a decrease of \$6,273,351 in the amount of importations from the United States during 1900; but it must also be observed that this decrease is accounted for by the excess of coin and articles of food, \$4,504,173 and \$2,357,184, respectively, which were entered here in 1899 more than in 1900. The above columns are an eloquent and unquestionable statement of the wide difference between the conditions in Habana during 1899 and 1900. The column of 1899 is composed of necessities almost altogether. Very little is found in the item of "miscellaneous", which is made up of those innumerable and unclassifiable articles, very important and useful, as a rule, but not essentially necessary. On the other hand, in the column for 1900, while giving substantial representation to the articles necessary for food, health, clothing, shelter, and general construction or rehabilitation, the "miscellaneous" item, embracing the luxuries of life, exceeds \$2,600,000, or nearly three times as much as in 1899.

## EXPORT TRADE OF HABANA.

The regularity of Habana's trade, which is so definitely disclosed by the foregoing table of importations from the United States, is even

better illustrated by its exportation figures when placed side by side with the value of the exports from the other ports of the island, during periods of six months each, as follows:

Period.	Habana.	All other ports.	Total.
Jan. 1 to June 30, 1899 .....	\$14,975,565	\$15,618,047	\$30,593,612
July 1 to Dec. 31, 1899 .....	15,625,460	3,833,027	19,458,487
Jan. 1 to June 30, 1900 .....	14,460,958	15,611,073	30,072,031
July 1 to Dec. 31, 1900 .....	16,874,405	4,429,101	21,303,506
Year 1899 .....	30,601,025	19,451,074	50,052,099
Year 1900 .....	31,335,363	20,040,174	51,375,537
Both years .....	61,936,388	39,491,248	101,427,636

The total exports from the island for the last two years exceed \$100,000,000, of which Habana handled nearly \$62,000,000. The leading exports, sugar and tobacco, do not pass out side by side. Habana ships the great bulk of tobacco. The sugar is mostly shipped from the other ports. Tobacco is a steady exporter, going out month by month, while the bulk of the sugar is exported during the first six months of the year. This explains why the ports outside of Habana exported practically four times as much in value during the first six months of the respective years as during the last six months.

The exports from Habana were distributed by countries and classes as follows:

	1899.		1900.	
	United States.	All other countries.	United States.	All other countries.
Tobacco:				
Leaf .....	\$8,066,558	\$581,557	\$9,446,148	\$3,388,284
Cigars .....	10,136,850	1,532,540	2,424,755	9,487,354
All others .....	198,291	286,692	21,288	67,340
Total tobacco .....	18,401,699	2,400,789	11,892,131	12,942,978
Sugar .....	1,494,187	24,351	1,661,943	16,519
Coin .....	2,771,384	2,326,553	258,738	2,165,157
All other articles .....	1,230,711	1,951,351	1,008,161	1,389,736
Grand total .....	23,897,981	6,703,044	14,820,973	16,514,490

There is apparently a large falling off in the exportations to the United States during the second year, and an even larger gain in the exportations to the rest of the world. But the explanation will probably be found in the items of cigars. The greater part of the cigars shipped to Europe go by way of New York, and during the first nine months of 1899, when heavy shipments of cigars were made, no account was kept of the final destination of the article. It is not possible now to determine the exact amount that should be credited to the United States and to the rest of the world, Europe almost exclusively, but judging the exportations of 1899 by those of 1900, it is reasonable to assume that at least \$7,000,000 worth of cigars destined for Europe were credited to the United States. The transposition of this sum would reduce the exports to the United States to \$16,897,981, and those to the rest of the world would be increased to \$13,703,044. The remaining differences may be accounted for by the difference in coin exportations to the United States, and by that of increased purchase of

leaf tobacco by the countries of Europe. On this basis is presented the following revised table of exportations from Habana:

	1899.	Per cent.	1900.	Per cent.
United States .....	\$16,897,981	55	\$14,820,973	47.2
All other countries .....	13,703,044	45	16,514,490	52.7
Grand total .....	30,601,025	100	31,335,463	100

In these two years the United States received slightly more than one-half of all that was exported from Habana, and if the exportations of coin are deducted that country received more than one-half during each year. Deducting the coin, the account stands as follows:

	1899.	Per cent.	1900.	Per cent.
United States .....	\$14,126,597	55.4	\$14,562,235	50.4
All other countries .....	11,376,491	44.6	14,349,343	49.6
Total .....	25,503,088	100	28,911,578	100

In conclusion, there are presented herewith extracts from the statistics of the Habana custom-house of fifty classes of articles of importation for the year 1900, the bulk of which come from markets other than the United States. These extracts give the quantity wherever possible. They give the values in each case. The United States is given the first place, and totals the last place. Between, in order from the highest to the lowest, are placed all those countries whose shipments to this port exceed the shipments of the United States. The countries supplying less than the United States are not mentioned.

*Comparative statement of importations by leading countries.*

Country.	Quantity.	Value.	Per cent.
<b>Mineral water and nonalcoholic beverages:</b>			
United States .....		\$4,164	6.5
Spain .....		37,827	59
France .....		9,342	15
United Kingdom .....		8,621	13
All countries .....		64,101	100
<b>Flax, hemp, and other vegetable fibers, raw or tow:</b>			
United States .....	159 tons	26,897	16
Other American countries .....	1,019 do	100,533	59
United Kingdom .....	263 do	39,750	23
All countries .....	1,443 do	167,501	100
<b>Cattle:</b>			
United States .....	45,532	1,002,117	23.5
Other American countries .....	128,521	3,260,530	76
All countries .....	174,057	4,262,747	100
<b>Books and other printed matter:</b>			
United States .....		38,207	17.9
Spain .....		84,198	39.3
Germany .....		68,198	32
All countries .....		213,883	100
<b>Barley:</b>			
United States .....	2,542 bushels	2,063	5
Germany .....	24,387 do	39,480	95
All countries .....	26,929 do	41,543	100
<b>Preparations (grain) for food:</b>			
United States .....		3,902	13.4
United Kingdom .....		8,980	30.9
Spain .....		7,509	25.9
Germany .....		5,737	19.7
All countries .....		29,151	100

*Comparative statement of importations by leading countries—Continued.*

Country.	Quantity.	Value.	Per cent.
<b>Bristles:</b>			
United States.....pounds..	12,086	\$3,671	20
France.....do..	9,728	7,365	40
Germany.....do..	8,298	4,587	25
All countries.....do..	38,601	18,321	100
<b>Brushes:</b>			
United States.....		5,418	28.5
France.....		9,017	47.3
All countries.....		18,997	100
<b>Opium:</b>			
United States.....pounds..	4,318	10,246	16
Other countries, including China.....do..	15,058	38,173	59.7
United Kingdom.....do..	5,198	13,524	21.1
All countries.....do..	25,385	63,919	100
<b>Dyes:</b>			
United States.....		872	45.2
Germany.....		968	50
All countries.....		1,930	100
<b>Watches:</b>			
United States.....		10,967	16.2
Other European countries.....		24,412	36.2
Germany.....		18,166	26.9
France.....		13,653	20.3
All countries.....		67,367	100
<b>Confectionery:</b>			
United States.....pounds..	312,126	29,146	30
Spain.....do..	465,690	50,902	53
All countries.....do..	903,519	96,423	100
<b>Copper, ingots, bars, and sheets:</b>			
United States.....pounds..	54,648	7,263	22.8
United Kingdom.....do..	148,831	24,475	71
All countries.....do..	203,919	31,867	100
<b>Cork manufactures:</b>			
United States.....		4,742	18.6
Spain.....		19,212	75
All countries.....		25,497	100
<b>Cotton waste:</b>			
United States.....pounds..	169,306	9,564	31
Spain.....do..	181,882	17,948	56
All countries.....do..	402,408	31,021	100
<b>Cotton yarn and thread:</b>			
United States.....pounds..	3,195	745	.44
United Kingdom.....do..	221,511	131,769	77.6
France.....do..	63,342	23,523	13.8
Spain.....do..	15,014	5,344	3.1
Germany.....do..	10,669	5,099	3
Other European countries.....do..	7,254	3,321	2
All countries.....do..	311,082	169,833	100
<b>All other cotton goods:</b>			
United States.....		287,897	6
United Kingdom.....		2,329,715	48.3
Spain.....		1,294,247	26.8
France.....		565,667	11.5
All countries.....		4,822,122	100
<b>Earthen, stone, and china ware:</b>			
United States.....		4,273	5
Germany.....		29,294	35
United Kingdom.....		17,303	20.2
France.....		16,456	19.5
Other European countries.....		8,519	12
Spain.....		5,943	7
All countries.....		83,351	100
<b>Bags for sugar:</b>			
United States.....bags..	53	23	.02
United Kingdom.....do..	704,877	77,279	74.7
Germany.....do..	200,205	23,218	22.5
Spain.....do..	13,515	2,120	2.05
Other European countries.....do..	8,460	864	.83
All countries.....do..	927,110	103,504	100
<b>Cordage and rope:</b>			
United States.....pounds..	81,999	10,410	15.2
Spain.....do..	252,719	41,725	60.6
All countries.....do..	460,497	68,839	100
<b>Linen and all other products of vegetable fibers:</b>			
United States.....		4,782	.3
United Kingdom.....		1,251,102	79.6
Spain.....		198,769	12
France.....		76,402	4.2
Germany.....		17,994	1.1
Other European countries.....		13,428	.86
All countries.....		1,564,035	100
<b>Fruit, fresh or dry:</b>			
United States.....		84,538	27.6
Spain.....		208,987	68.3
All countries.....		305,642	100

*Comparative statement of importations by leading countries—Continued.*

Country.	Quantity.	Value.	Per cent.	
<b>Fruits, preserved:</b>				
United States.....		\$13,414	22.2	
Spain.....		39,976	66	
All countries.....		60,491	100	
<b>Cutlery and side arms:</b>				
United States.....		18,583	26	
France.....		21,721	30.3	
All countries.....		71,521	100	
<b>Firearms:</b>				
United States.....		3,380	28.4	
Spain.....		7,218	61	
All countries.....		11,901	100	
<b>Jewelry and manufactures of gold and silver:</b>				
United States.....		14,215	9.1	
Germany.....		89,374	57.6	
France.....		44,701	28	
All countries.....		156,315	100	
<b>Leather:</b>				
United States.....		7,635	19.7	
Spain.....		22,191	57.2	
All countries.....		38,787	100	
<b>Shoes and sandals:</b>				
United States.....	pairs..	299,209	19.2	
Spain.....	do..	1,750,442	79.7	
All countries.....	do..	2,082,499	100	
<b>Sugar and brandy machinery:</b>				
United States.....		9,183	39.2	
Germany.....		9,444	40.5	
All countries.....		23,298	100	
<b>Marble and stone, excepting building stone and bricks:</b>				
United States.....		18,836	14.1	
Spain.....		82,507	62	
France.....		22,306	17	
All countries.....		132,861	100	
<b>Matches:</b>				
United States.....	gross..	3,974	1,507	9.9
United Kingdom.....	do..	5,908	5,905	45.5
Spain.....	do..	1,883	2,654	17.5
Other European countries.....	do..	2,324	2,428	16.2
All countries.....	do..	16,075	15,149	100
<b>Pianos:</b>				
United States.....		39	4,311	18.7
France.....		38	8,365	36.2
Spain.....		60	6,322	27.4
All countries.....		171	23,030	100
<b>All other musical instruments:</b>				
United States.....		2,377	9.5	
Germany.....		15,239	61.2	
France.....		3,180	12.7	
Spain.....		2,968	11.9	
All countries.....		24,916	100	
<b>Olive oil:</b>				
United States.....	gallons..	1,526	927	15
Spain.....	do..	578,700	593,370	98.3
France.....	do..	9,323	7,541	1.25
Other European countries.....	do..	1,241	1,212	.2
All countries.....	do..	590,924	603,218	100
<b>All other vegetable oils:</b>				
United States.....	gallons..	30,691	16,966	29.4
United Kingdom.....	do..	61,695	31,087	53.9
All countries.....	do..	104,326	57,714	100
<b>Paper and manufactures of:</b>				
United States.....		169,011	23.5	
Spain.....		257,440	35.5	
All countries.....		717,014	100	
<b>Meat, salted or pickled:</b>				
United States.....	pounds..	7,443,439	583,425	28.6
Other American countries.....	do..	26,331,213	1,449,278	71.1
All countries.....	do..	33,828,978	2,038,009	100
<b>Cheese:</b>				
United States.....	do..	256,817	38,875	9.6
Holland and other European countries.....	do..	2,460,463	302,749	54
United Kingdom.....	do..	292,176	37,560	9.3
All countries.....	do..	3,167,258	399,696	100
<b>Rice:</b>				
United States.....	do..	57,635	1,475	.1
United Kingdom.....	do..	50,853,608	1,061,952	71
Germany.....	do..	19,289,848	337,230	25
Spain.....	do..	1,254,380	38,522	2.5
France.....	do..	194,920	3,337	.2
All countries.....	do..	71,666,812	1,492,718	100
<b>Silk, manufactures of:</b>				
United States.....		16,395	3.3	
France.....		306,323	61.6	

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*Comparative statement of importations by leading countries—Continued.*

Country.	Quantity.	Value.	Per cent.
Silk, manufactures of—Continued.			
Germany .....		\$48,929	10.1
China and Japan .....		46,964	9.5
United Kingdom .....		85,319	7.1
Spain .....		34,964	7
All countries .....		496,919	100
Spices:			
United States .....	pounds 74,692	11,341	10.2
Spain .....	do 11,912	197,727	88.2
All countries .....	do 96,117	110,851	100
Brandy and other compounded spirits:			
United States .....	gallons 8,958	9,006	6
France .....	do 66,026	105,246	64.5
Other European countries .....	do 35,027	24,826	15.2
Spain .....	do 7,617	12,180	7.3
All countries .....	do 125,188	163,112	100
Wine in barrel or cask:			
United States .....	do 14,364	6,954	40
Spain .....	do 8,274,012	1,648,883	96.60
France .....	do 43,706	37,789	2.20
Other European countries .....	do 18,995	7,564	.44
All countries .....	do 8,353,327	1,705,675	100
Wine in half bottles:			
United States .....	dozen 103	1,234	3.06
Spain .....	do 13,286	37,133	92.1
France .....	do 353	1,153	2.86
All countries .....	do 14,586	40,306	100
Wine, champagne, and cordials:			
United States .....	liters 1,971	1,123	12.1
France .....	do 4,699	7,259	78.4
All countries .....	do 7,331	9,258	100
Starch:			
United States .....	pounds 996,437	16,990	18
United Kingdom .....	do 2,005,462	56,808	60
All countries .....	do 3,739,482	94,410	100
All other vegetables, except potatoes:			
United States .....		238,262	25.7
Spain .....		375,254	40.5
Other American countries .....		292,213	31.6
All countries .....		924,392	100
Woolen blankets:			
United States .....		755	5.5
Spain .....		5,942	43
United Kingdom .....		3,380	24.5
France .....		3,358	24
All countries .....		13,807	100
Woolen carpets:			
United States .....	yards 345	387	3.2
United Kingdom .....	do 8,875	6,264	51.2
France .....	do 6,484	3,997	32.7
Germany .....	do 1,334	1,069	8.7
Spain .....	do 446	401	3.3
All countries .....	do 18,101	12,209	100
Woolen yarns:			
United States .....	pounds 5	7	.12
France .....	do 4,920	2,833	48.9
Germany .....	do 3,148	2,302	39.3
Spain .....	do 643	572	9.5
United Kingdom .....	do 42	43	.76
Other European countries .....	do 44	38	.65
All countries .....	do 8,802	5,795	100
Flannels:			
United States .....		6,543	18.2
Germany .....		13,585	37.9
Spain .....		9,145	25.5
All countries .....		35,891	100
All other manufactured woolsens:			
United States .....		11,962	1.7
United Kingdom .....		372,856	53.9
France .....		230,952	33.4
Spain .....		49,840	7.2
Germany .....		22,681	3.2
All countries .....		690,768	100

<sup>1</sup> Includes saffron and hence the great import value.<sup>2</sup> Includes champagne.

Very respectfully,

TASKER H. BLISS,

*Major, Collector of Customs for Cuba.*

The ADJUTANT-GENERAL, DEPARTMENT OF CUBA.

## STATISTICS OF CUBAN CUSTOMS SERVICE, JULY 1 TO DECEMBER 31, 1900.

OFFICE OF COLLECTOR OF CUSTOMS FOR CUBA,  
*Habana, Cuba, February 7, 1901.*

SIR: In compliance with the instructions of the military governor, dated December 22, 1900, I have the honor to transmit herewith the following tables relating to the statistics of the Cuban customs service from July 1 to December 31, 1900:

1. List of collectors of customs.
2. Personnel at all ports.
3. (Extra) comparative statement of personnel at all ports.
4. Number of vessels entered and cleared, with résumé of the same.
5. (Extra) foreign entries and clearances by flags at all ports.
6. Immigration at the port of Habana.
7. Chinese immigration.
8. Passengers, arrivals and departures, port of Habana.
9. Passengers, arrivals and departures, all ports.
10. Passenger statement by sex and by ports.
11. (Extra) comparative statement of passenger arrivals and departures during 1899 and 1900.
12. (Extra) total arrivals and departures of passengers at port of Habana during 1899 and 1900.
13. (Extra) immigration at port of Habana, by nationalities.
14. Customs receipts at all ports.
15. Customs collections by months, both imports and exports.
16. Customs collections, both import and export, at port of Habana.
17. (Extra) comparative statement of collections during 1899 and 1900 at all ports.
18. (Extra) comparative statement of collections during 1899 and 1900 at port of Habana.
19. Customs expenditures by ports and by months.
20. Customs disbursements at all ports by classes and by months.
21. Customs disbursements at port of Habana by classes and by months.
22. Comparative statement of receipts and expenditures, with cost of collection, at all ports.
23. Relative rank of all ports according to the collections.
24. Importation of live stock at all ports.
25. Importation of live stock at port of Habana.
26. (Extra) importation of live stock at all ports by countries.
27. Exportation of tobacco at all ports.
28. (Extra) exportation of tobacco to leading countries.
29. Exportation of sugar, molasses, sirup, and confectionery at all ports.
30. (Extra) exportation of sugar, etc., to leading countries.
31. Total exportation by articles and by leading countries from all ports.
32. (Extra) total exportation by articles and by leading countries from port of Habana.
33. Total importations by articles and by leading countries from all ports.
34. (Extra) value of merchandise imported at port of Habana, by months, during year 1900.
35. (Extra) total importations by articles and by leading countries at port of Habana.
36. (Extra) importations by sources of production from leading countries at all ports.

Very respectfully,

TASKER H. BLISS,  
*Major, Collector of Customs for Cuba.*

The ADJUTANT-GENERAL, DEPARTMENT OF CUBA.



No. 1.—*Collectors of customs at all ports of the island of Cuba during the six months, July 1 to December 31, 1900.*

Ports.	Title.	Name.	Appointed.	Relieved.
Habana .....	Collector .....	Maj. Tasker H. Bliss <sup>1</sup> .....	Dec. 20, 1898	Oct. 10 to Nov. 13, 1900, absent on detached service under orders from the Secretary of War. Nov. 17, 1900.
	Acting collector.	Capt. W. H. Hay .....	Oct. 10, 1900	
Baracoa .....	Collector .....	Lieut. J. W. Wright .....	Mar. 29, 1900	
Batabano .....	Acting deputy collector.	Agustin Aguero .....	Jan. 10, 1900	
Caibarien .....	do .....	P. B. Anderson .....	June 30, 1900	
Cardenas .....	Collector .....	Lieut. M. B. Stokes .....	May 19, 1899	
Cienfuegos .....	do .....	Maj. G. Le Roy Brown .....	Feb. 14, 1900	July 14, 1900.
	do .....	Capt. James Baylies .....	July 14, 1900	
Gibara .....	do .....	Capt. E. E. Benjamin .....	June 7, 1900	
Guantanamo .....	do .....	Capt. E. A. Ellis .....	Dec. 19, 1898	
Manzanillo .....	do .....	Lieut. La Roy S. Upton .....	Mar. 29, 1900	
Matanzas .....	do .....	Capt. W. H. Hay .....	Dec. 19, 1898	Oct. 10 to Nov. 17, 1900, Lieut. J. T. Crabbs served as assistant to the collector.
Nuevitas .....	Acting collector.	Henry Page .....	Oct. 8, 1899	
Sagua la Grande .....	Collector .....	Capt. Elias Chandler .....	Jan. 21, 1899	Dec. 17, 1900.
	do .....	Lieut. J. T. Crabbs .....	(?)	
Santa Cruz del Sur .....	Acting deputy collector.	M. E. Estrada .....	Apr. 27, 1899	Oct. 19, 1900.
	do .....	Jose Ros .....	Oct. 19, 1900	
Santiago .....	Collector .....	Capt. F. G. Irwin .....	Apr. 19, 1900	
Trinidad .....	do .....	Lieut. F. V. S. Chamberlain .....	May 18, 1900	Nov. 3, 1900.
	do .....	Lieut. Wm. B. Folwell .....	Oct. 20, 1900	
Tunas de Zaza .....	Acting deputy collector.	Andres Orsini .....	Mar. 29, 1900	

<sup>1</sup> Chief of the customs service of the island; appointed collector of customs for Cuba on December 20, 1898.<sup>2</sup> Acting collector Dec. 12, 1900, and collector Jan. 18, 1901.No. 2.—*Statement of personnel at all ports in the island of Cuba on December 31, 1900.*

Ports.	Nationality.				Total.	Ports.	Nationality.				Total.
	American.	Cuban.	Spanish.	Others.			American.	Cuban.	Spanish.	Others.	
Baracoa .....	1	8	.....	.....	9	Santiago de Cuba .....	3	56	.....	.....	59
Batabano .....	.....	5	.....	.....	5	Trinidad .....	1	7	1	.....	9
Caibarien .....	1	11	5	.....	17	Tunas de Zaza .....	.....	5	.....	.....	5
Cardenas .....	1	19	8	.....	28	Habana <sup>1</sup> .....	85	339	49	3	476
Cienfuegos .....	4	52	9	.....	65	Total .....	<sup>2</sup> 108	607	<sup>2</sup> 77	3	795
Guantanamo .....	2	10	2	.....	15						
Gibara .....	2	16	.....	.....	18						
Manzanillo .....	1	15	1	.....	17						
Matanzas .....	2	30	1	.....	33	<sup>1</sup> Habana custom-house .....	15	296	42	3	356
Nuevitas .....	3	18	.....	.....	21	Cuban custom service .....	29	41	4	.....	74
Sagua .....	2	13	.....	.....	15	Revenue-cutter service .....	41	2	3	.....	46
Santa Cruz .....	.....	3	.....	.....	3						

<sup>1</sup>Of this number, 11 are officers of the United States Army.<sup>2</sup>Unregistered; now citizens of Cuba.

No. 3.—*Statement of personnel at all ports in the island of Cuba on December 31, 1900, as compared with December 31, 1899.*

Ports.	Nationality.								Total.	
	Americans.		Cubans.		Spaniards.		All other.			
	1899.	1900.	1899.	1900.	1899.	1900.	1899.	1900.	1899.	1900.
Baracoa.....	1	1	6	8	.....	.....	.....	.....	7	9
Batabano.....	.....	.....	3	5	.....	.....	.....	.....	3	5
Caibarien.....	2	1	7	11	3	5	.....	.....	12	17
Cardenas.....	1	1	14	19	10	8	.....	.....	25	28
Cienfuegos.....	2	4	53	52	11	9	.....	.....	66	65
Guantanamo.....	1	2	7	10	3	3	.....	.....	11	15
Gibara.....	1	2	10	16	.....	.....	.....	.....	11	18
Manzanillo.....	1	1	16	15	1	1	.....	.....	18	17
Matanzas.....	1	2	24	30	3	1	.....	.....	28	33
Nuevitas.....	2	3	13	18	2	.....	.....	.....	17	21
Sagua la Grande.....	2	2	9	13	2	.....	1	.....	14	15
Santa Cruz.....	.....	.....	3	3	.....	.....	.....	.....	3	3
Santiago.....	3	3	42	56	4	.....	.....	.....	49	59
Trinidad.....	1	1	7	7	1	1	.....	.....	4	9
Tunas de Zaza.....	1	.....	4	5	.....	.....	.....	.....	6	5
Habana.....	39	85	297	339	58	49	3	3	397	476
Total.....	58	108	515	607	99	77	4	3	676	795
Habana custom-house.....	12	15	260	296	58	42	3	3	333	356
Cuban customs service.....	27	29	37	41	.....	4	.....	.....	64	74
Revenue-cutter service.....	.....	41	.....	2	.....	3	.....	.....	.....	46

<sup>1</sup> Of this number, 11 are officers of the United States Army.

<sup>2</sup> Unregistered Spaniards; now citizens of Cuba.

No. 4.—*Number of vessels, with gross tonnage, by ports, entered and cleared in the island of Cuba, for six months ending December 31, 1900.*

Months.	Coastwise.				Foreign.			
	Ves-sels.	Gross ton-nage.	Ves-sels.	Gross ton-nage.	Ves-sels.	Gross ton-nage.	Ves-sels.	Gross ton-nage.
Baracoa:								
July.....	81	13,701	82	13,726	9	9,732	11	10,262
August.....	20	11,525	17	11,427	9	10,421	7	10,321
September.....	13	10,018	14	10,025	8	8,917	8	8,853
October.....	17	9,013	20	9,076	9	6,069	7	5,691
November.....	17	9,272	13	9,108	12	8,559	13	8,833
December.....	15	11,890	16	11,952	4	6,724	6	6,926
Total.....	163	65,419	162	65,314	51	50,422	52	50,886
Batabano:								
July.....	128	9,500	124	12,879	1	46		
August.....	125	9,721	121	10,256	1	75	1	75
September.....	124	10,196	125	11,279				
October.....	131	10,463	126	10,582				
November.....	123	11,613	126	11,947				
December.....	120	9,767	126	11,785	3	193	2	76
Total.....	751	61,259	748	68,728	5	314	3	151
Caibarien:								
July.....	37	5,899	38	5,848	6	10,507	6	10,507
August.....	34	6,652	29	5,709	11	17,769	11	17,769
September.....	22	5,866	33	6,899	6	15,939	6	15,939
October.....	30	5,570	29	5,457	13	14,463	13	14,463
November.....	39	6,816	35	5,289	9	17,788	8	17,673
December.....	34	13,013	39	13,890	6	12,088	6	12,088
Total.....	196	43,816	203	43,092	51	88,554	50	88,439
Cardenas:								
July.....	92	5,749	97	5,869	26	38,540	28	41,846
August.....	96	7,815	100	7,902	16	16,212	15	16,241
September.....	81	6,003	89	6,496	5	33,455	7	4,045
October.....	94	5,943	84	5,007	10	10,302	7	8,690
November.....	75	5,709	81	5,939	26	27,193	23	23,915
December.....	74	6,286	71	6,260	10	13,184	14	15,626
Total.....	512	37,505	522	37,473	93	108,886	94	110,363

No. 4.—Number of vessels, with gross tonnage, by ports, entered and cleared, etc.—Cont'd.

Months.	Coastwise.				Foreign.			
	Ves-sels.	Gross ton-nage.	Ves-sels.	Gross ton-nage.	Ves-sels.	Gross ton-nage.	Ves-sels.	Gross ton-nage.
<b>Cienfuegos:</b>								
July.....	35	16,399	37	16,255	26	49,158	26	51,611
August.....	38	12,851	36	12,804	19	40,501	22	41,118
September.....	37	13,368	36	12,877	18	31,443	20	34,874
October.....	33	11,691	36	11,806	21	33,870	19	33,404
November.....	45	13,884	42	13,732	26	51,457	23	48,141
December.....	47	14,929	48	14,991	23	48,257	24	46,058
Total.....	235	83,122	235	82,464	133	254,686	134	255,201
<b>Guantanamo:</b>								
July.....	12	5,823	11	5,452	6	7,773	6	7,497
August.....	16	6,333	16	6,333	5	8,406	5	8,863
September.....	10	4,278	11	4,649	5	11,919	5	11,919
October.....	15	6,947	15	6,947	6	11,267	6	11,267
November.....	12	7,941	11	5,582	8	12,479	9	14,023
December.....	14	6,588	14	6,588	5	9,374	7	16,223
Total.....	79	37,910	78	35,551	35	61,217	38	63,792
<b>Gibara:</b>								
July.....	84	14,630	83	14,581	20	25,853	19	25,083
August.....	69	12,659	73	12,862	17	22,919	17	22,919
September.....	68	9,962	68	10,026	5	10,435	4	9,765
October.....	73	12,060	71	11,791	6	10,975	6	9,038
November.....	62	9,919	63	9,786	9	14,397	10	16,712
December.....	65	12,655	66	12,861	9	13,694	8	12,715
Total.....	421	71,875	424	71,907	66	98,273	64	96,232
<b>Manzanillo:</b>								
July.....	24	10,930	22	10,939	10	10,979	7	10,202
August.....	25	11,801	24	11,804	12	12,160	12	12,240
September.....	20	11,166	23	11,308	8	11,086	9	9,890
October.....	24	10,144	22	10,076	11	11,454	11	12,702
November.....	27	11,825	26	11,799	7	12,934	7	12,966
December.....	33	12,828	30	12,303	18	23,509	14	21,921
Total.....	153	68,694	147	68,209	66	82,122	60	79,921
<b>Matanzas:</b>								
July.....	62	4,844	59	6,886	27	66,300	25	60,567
August.....	64	4,704	63	6,829	22	49,552	21	42,887
September.....	55	5,409	61	7,636	16	38,954	20	48,655
October.....	54	6,563	56	2,270	18	47,033	19	48,531
November.....	42	1,923	40	1,715	17	42,988	15	39,584
December.....	41	4,254	36	1,448	17	45,276	18	46,317
Total.....	318	27,337	315	26,784	117	290,103	118	286,541
<b>Nuevitas:</b>								
July.....	73	25,280	86	27,675	11	14,008	11	14,919
August.....	84	20,899	98	20,933	11	15,149	12	16,606
September.....	86	21,125	90	21,165	9	14,567	8	14,162
October.....	88	22,777	83	22,751	12	21,105	11	21,155
November.....	82	21,655	98	21,706	10	15,636	11	14,064
December.....	89	27,231	94	26,550	19	21,941	14	20,513
Total.....	502	138,967	549	140,780	72	102,406	67	101,419
<b>Sagua:</b>								
July.....	85	12,599	81	12,683	13	20,325	15	23,416
August.....	74	13,531	80	13,608	14	17,105	12	16,283
September.....	69	12,569	69	12,721	10	11,367	11	10,657
October.....	87	14,691	86	14,717	6	9,636	5	10,537
November.....	72	15,908	75	15,929	5	6,152	5	5,596
December.....	93	28,678	92	28,600	8	11,347	7	10,869
Total.....	480	97,976	483	98,258	56	75,932	55	77,358
<b>Santa Cruz:</b>								
July.....	15	10,427	16	10,529	.....	.....	1	347
August.....	18	11,531	19	11,543	6	6,295	4	5,234
September.....	19	11,401	19	11,374	2	998	3	1,491
October.....	21	10,287	21	10,331	2	951	2	1,018
November.....	23	11,980	25	12,005	1	311	1	501
December.....	22	12,390	22	12,346	2	1,063	1	311
Total.....	118	68,016	122	68,128	13	9,618	12	8,902

No. 4.—Number of vessels, with gross tonnage, by ports, entered and cleared, etc.—Cont'd.

Months.	Coastwise.				Foreign.			
	Ves-sels.	Gross ton-nage.	Ves-sels.	Gross ton-nage.	Ves-sels.	Gross ton-nage.	Ves-sels.	Gross ton-nage.
<b>Santiago:</b>								
July.....	36	15,196	37	14,678	46	73,602	46	76,690
August.....	49	15,423	48	16,306	43	77,091	43	72,038
September.....	33	12,495	34	13,784	33	59,130	29	56,546
October.....	26	14,902	28	15,380	34	63,198	36	65,103
November.....	24	12,567	26	13,365	38	72,865	39	73,848
December.....	31	17,753	27	13,299	49	99,331	48	96,535
<b>Total.....</b>	<b>199</b>	<b>88,336</b>	<b>200</b>	<b>86,812</b>	<b>243</b>	<b>445,217</b>	<b>241</b>	<b>439,780</b>
<b>Trinidad:</b>								
July.....	38	16,643	37	16,618	1	174	1	174
August.....	34	12,472	36	12,498	1	1,920	1	1,920
September.....	31	12,469	31	12,469				
October.....	40	11,638	38	11,583	1	1,748	1	1,748
November.....	44	12,029	46	12,094				
December.....	43	15,219	43	15,209	1	379		
<b>Total.....</b>	<b>230</b>	<b>80,470</b>	<b>231</b>	<b>80,471</b>	<b>4</b>	<b>4,221</b>	<b>3</b>	<b>3,842</b>
<b>Tunas de Zaza:</b>								
July.....	30	13,479	28	13,374	1	551	2	1,060
August.....	30	13,459	31	13,537	1	3,253	1	3,253
September.....	25	10,757	22	10,639	2	4,566	1	4,126
October.....	24	10,905	27	11,035	1	418	1	430
November.....	39	12,972	39	12,913	2	2,908	3	3,326
December.....	36	13,207	37	13,184	3	2,144	1	1,126
<b>Total.....</b>	<b>184</b>	<b>74,779</b>	<b>184</b>	<b>74,682</b>	<b>10</b>	<b>13,830</b>	<b>9</b>	<b>13,321</b>
<b>Habana:</b>								
July.....	147	25,516	140	21,076	118	224,193	119	226,470
August.....	145	24,219	150	25,049	96	194,811	99	199,295
September.....	140	25,149	133	21,656	103	201,915	95	198,480
October.....	139	21,812	146	21,738	106	225,048	110	230,859
November.....	147	23,169	136	22,465	114	255,676	106	233,948
December.....	160	30,871	161	32,368	132	252,677	123	248,458
<b>Total.....</b>	<b>878</b>	<b>150,736</b>	<b>866</b>	<b>144,352</b>	<b>667</b>	<b>1,354,320</b>	<b>652</b>	<b>1,337,510</b>

## RÉSUMÉ.

Ports.	Coastwise.		Foreign.		Total.			
	En-tered.	Cleared.	En-tered.	Cleared.	Entered.		Cleared.	
	Vessels.	Gross ton-nage.	Vessels.	Gross ton-nage.	Vessels.	Gross ton-nage.	Vessels.	Gross ton-nage.
Baracoa.....	163	65,419	162	65,314	51	50,422	52	50,886
Batabano.....	751	61,259	748	68,728	5	314	3	151
Caibarien.....	196	43,816	203	43,092	51	88,554	50	88,439
Cardenas.....	512	37,505	522	37,473	93	108,886	94	110,363
Cienfuegos.....	235	83,122	235	82,464	133	254,686	134	255,201
Guantanamo.....	79	37,910	78	35,551	35	61,267	38	63,792
Gibara.....	421	71,875	424	71,907	66	98,273	64	96,232
Manzanillo.....	153	68,694	147	68,209	66	82,122	60	79,921
Matanzas.....	318	27,337	315	26,784	117	290,103	118	286,541
Nuevitas.....	502	138,967	549	140,780	72	102,406	67	101,419
Sagua la Grande.....	480	97,976	483	98,258	56	75,932	55	77,358
Santa Cruz.....	118	68,016	122	68,128	13	9,618	12	8,902
Santiago.....	199	88,336	200	86,812	243	445,217	241	439,780
Trinidad.....	230	80,470	231	80,471	4	4,221	3	3,842
Tunas de Zaza.....	184	74,779	184	74,682	10	13,830	9	13,321
Habana.....	887	150,736	866	144,352	667	1,354,320	652	1,337,510
<b>Total.....</b>	<b>5,419</b>	<b>1,196,217</b>	<b>5,469</b>	<b>1,193,005</b>	<b>1,682</b>	<b>3,040,121</b>	<b>1,652</b>	<b>3,013,658</b>

## No. 5.—Statement of foreign entries and clearances, by flags, at all ports in the island of Cuba, during the year 1900.

## ENTRIES.

Months.	American.		English.		French.		German.		Italian.	Norwegian.		Spanish.		Others.		Total.	
	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.
January ....	62	33	34	19	2	....	47	4	1	45	....	35	5	9	10	234	72
February ....	49	39	31	21	2	....	31	....	1	50	....	36	4	9	7	208	72
March .....	59	39	50	21	2	....	50	....	1	49	....	4	36	2	12	255	79
April .....	58	43	38	24	2	....	43	1	....	46	2	48	4	9	14	244	88
May .....	63	48	49	21	2	....	34	1	....	44	2	31	4	10	12	233	88
June .....	77	38	44	16	2	....	18	....	....	45	1	21	6	23	17	230	78
July .....	69	53	32	10	2	....	14	....	....	43	....	43	5	35	17	238	85
August .....	61	30	32	15	2	....	19	....	....	38	2	33	6	32	11	217	64
September ..	62	24	23	9	2	....	12	....	....	33	2	31	2	22	8	185	45
October .....	62	33	23	18	2	....	1	13	....	29	1	30	1	32	10	191	64
November ..	65	53	36	9	2	....	11	....	....	34	3	29	2	31	9	208	76
December ....	71	42	22	24	2	....	10	....	2	47	6	41	5	33	4	226	83
Total ....	758	475	414	207	24	1	302	6	5	503	23	414	46	254	131	2,669	894

## CLEARANCES.

Months.	Ameri- can.		Eng- lish.		French.		Ger- man.		Ital- ian.		Norwe- gian.		Span- ish.		Others.		Total.		Total entered.	Total cleared.
	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.	Steam.	Sail.		
January.....	61	25	35	20	2	....	42	....	2	46	....	37	1	9	8	232	56	306	288	
February.....	45	25	30	17	2	....	34	....	3	49	....	37	7	7	8	204	60	280	264	
March.....	60	48	45	21	2	....	44	1	....	1	50	....	34	11	10	246	83	334	329	
April.....	57	37	38	24	2	....	45	....	1	50	3	50	2	9	13	251	80	332	331	
May.....	63	48	51	17	2	....	34	2	....	51	3	29	9	11	237	85	321	322		
June.....	77	37	43	15	....	....	18	....	....	40	....	24	8	24	21	228	81	308	309	
July.....	66	54	31	11	....	....	12	....	....	44	1	42	4	28	16	235	86	323	321	
August.....	61	29	31	14	....	....	20	....	....	41	1	30	6	34	14	219	64	281	283	
September.....	61	27	21	11	....	....	10	....	....	30	2	33	1	23	6	180	47	230	227	
October.....	64	25	26	12	....	....	15	....	....	31	1	31	4	32	11	201	53	255	254	
November.....	66	38	35	16	2	....	1	10	....	33	....	30	3	32	7	208	65	284	273	
December....	67	49	20	21	2	....	11	....	....	44	1	42	....	30	6	216	77	309	293	
Total.....	748	442	406	199	24	1	295	3	7	509	12	419	40	258	131	2,657	837	3,563	3,494	

## No. 6.—Statement of immigrants arrived at the port of Habana, Cuba, during the six months ending December 31, 1900.

Months.	Origin.			Total.	Months.	Origin.			Total.
	Spain.	Mexico.	Other countries.			Spain.	Mexico.	Other countries.	
July .....	874	21	190	1,085	November .....	2,720	14	325	3,059
August .....	960	31	118	1,109	December .....	3,768	119	319	4,206
September ..	879	14	176	1,069	Total .....	12,935	225	1,418	14,578
October .....	3,734	26	290	4,050					

No. 7.—*Statement of Chinese that arrived at the port of Habana, Cuba, during the six months ending December 31, 1900.*

Months.	Origin.			Total.	Months.	Origin.			Total.
	China (via United States).	Mexico.	Colom- bia.			China (via United States).	Mexico.	Colom- bia.	
July .....	56	4	.....	60	November .....	46	13	.....	59
August .....	10	2	.....	12	December .....	8	15	7	30
September .....	16	1	.....	17	Total .....	154	63	9	226
October .....	18	28	2	48					

No. 8.—*Passenger statement, port of Habana, Cuba, from July 1 to December 31, 1900.*

## ARRIVALS.

Months.	United States.			Spain.			Mexico.			Other countries.			Total arrivals.			Grand total.
	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	
July.....	488	87	21	577	182	75	202	49	20	28	7	...	1,295	325	116	1,736
August.....	486	155	29	710	175	161	160	43	13	16	6	6	1,372	379	209	1,960
September...	509	162	26	689	119	61	211	46	9	31	6	4	1,440	333	100	1,873
October.....	637	281	91	3,386	447	214	205	50	2	36	17	7	4,264	795	314	5,373
November...	728	218	52	2,204	285	182	264	34	16	36	27	9	3,172	564	259	3,995
December...	1,009	430	72	3,311	416	238	389	102	17	41	18	...	4,750	966	327	6,043
Total..	3,857	1,333	291	10,877	1,624	931	1,371	324	77	188	81	26	16,293	3,362	1,325	20,980

## DEPARTURES.

Months.	United States.			Spain.			Mexico.			Other countries.			Total departures.			Grand total.
	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	
July.....	751	154	22	731	66	37	205	54	17	34	13	3	1,721	287	79	2,087
August.....	550	79	5	593	41	60	201	35	5	24	16	...	1,368	171	70	1,609
September...	558	78	14	228	46	17	138	48	25	22	13	...	946	185	56	1,187
October.....	408	63	14	457	45	56	182	23	10	37	5	5	1,084	136	85	1,305
November...	362	49	15	169	20	9	165	41	15	28	11	2	724	121	41	886
December...	1,063	309	199	195	35	29	167	52	45	12	3	...	1,437	399	273	2,109
Total..	3,692	732	269	2,373	253	208	1,058	253	117	157	61	10	7,280	1,299	604	9,183

No. 9.—*Passenger statement—arrivals and departures at all ports in the island of Cuba during the six months ending December 31, 1900.*

Ports.	July.		August.		Septem-ber.		October.		Novem-ber.		Decem-ber.		Total.	
	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.
Baracoa.....	3	1	3	.....	16	.....	2	4	1	4	.....	.....	25	9
Caibarien.....	.....	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	.....	5	.....
Cardenas.....	.....	.....	45	.....	57	.....	.....	.....	.....	.....	.....	.....	106	.....
Cienfuegos.....	33	34	10	39	6	2	50	2	55	6	37	16	191	99
Guantanamo.....	4	.....	.....	.....	8	.....	.....	.....	34	.....	.....	.....	46	.....
Gibara.....	25	2	14	11	6	1	18	3	20	246	8	1	91	264
Manzanillo.....	.....	2	7	7	43	1	12	3	.....	.....	3	1	65	14
Matanzas.....	20	120	98	140	22	46	51	34	42	19	25	12	258	371
Nuevitas.....	45	36	11	18	32	24	66	24	81	10	70	11	305	123
Sagua la Grande.....	1	1	2	.....	139	.....	7	.....	2	.....	.....	.....	151	1
Santa Cruz.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	2	.....
Santiago.....	306	82	241	40	247	85	183	67	340	206	344	114	1,661	594
Habana.....	1,736	2,087	1,960	1,609	1,873	1,187	5,373	1,305	3,995	886	6,043	2,109	20,980	9,183
Total.....	2,173	2,365	2,391	1,866	2,449	1,346	5,769	1,442	4,572	1,377	6,530	2,264	23,884	10,660

No. 10.—*Passenger statement, island of Cuba, July 1 to December 31, 1900.*

Ports.	July.								August.							
	Arrivals.				Departures.				Arrivals.				Departures.			
	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.
Baracoa.....	2	.....	1	3	1	.....	.....	1	3	.....	.....	3	.....	.....	.....	.....
Cardenas.....	.....	.....	.....	.....	.....	.....	.....	.....	44	1	.....	45	.....	.....	.....	.....
Cienfuegos.....	20	11	2	33	25	5	4	34	9	1	.....	10	15	6	18	39
Guantanamo.....	4	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gibara.....	16	9	.....	25	2	.....	.....	2	10	4	.....	14	5	3	3	11
Manzanillo.....	.....	.....	.....	.....	.....	.....	.....	.....	7	.....	.....	7	5	2	.....	7
Matanzas.....	18	2	.....	20	77	32	11	120	52	45	1	98	100	33	7	140
Nuevitas.....	34	9	2	45	29	6	1	36	11	.....	.....	11	17	1	.....	18
Sagua la Grande.....	1	.....	.....	1	1	.....	.....	1	2	.....	.....	2	.....	.....	.....	.....
Santa Cruz.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	2
Santiago.....	223	68	15	306	53	21	8	82	173	54	14	241	31	6	3	40
Habana.....	1,296	325	116	1,736	1,721	287	79	2,087	1,372	379	209	1,960	1,368	171	70	1,609
Total.....	1,613	424	136	2,173	1,911	351	103	2,365	1,683	484	224	2,391	1,542	223	101	1,866

  

Ports.	September.								October.							
	Arrivals.				Departures.				Arrivals.				Departures.			
	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.
Baracoa.....	12	4	.....	16	.....	.....	.....	.....	2	.....	.....	2	4	.....	.....	4
Caibarien.....	.....	.....	.....	.....	.....	.....	.....	.....	4	1	.....	5	.....	.....	.....	.....
Cardenas.....	.....	57	.....	57	.....	.....	.....	.....	2	.....	.....	2	.....	.....	.....	.....
Cienfuegos.....	6	.....	.....	6	1	1	.....	2	25	10	15	50	2	.....	.....	2
Guantanamo.....	4	4	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gibara.....	5	1	.....	6	1	.....	.....	1	7	7	4	18	3	.....	.....	3
Manzanillo.....	19	24	.....	43	1	.....	.....	1	7	5	.....	12	3	.....	.....	3
Matanzas.....	12	5	5	22	37	7	2	46	13	38	.....	51	13	18	3	34
Nuevitas.....	18	7	7	32	19	4	1	24	31	20	15	66	19	4	1	24
Sagua la Grande.....	50	89	.....	139	.....	.....	.....	.....	4	2	1	7	.....	.....	.....	.....
Santiago.....	162	74	11	247	65	14	6	85	94	63	26	183	46	11	10	67
Habana.....	1,440	333	100	1,873	946	185	56	1,187	4,264	795	314	5,373	1,084	136	85	1,305
Total.....	1,728	598	123	2,449	1,070	211	65	1,346	4,453	941	375	5,769	1,174	169	99	1,442

No. 10.—*Passenger statement, island of Cuba, July 1 to December 31, 1900*—Continued.

Ports.	November.								December.							
	Arrivals.				Departures.				Arrivals.				Departures.			
	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.
Baracoa.....	1	...	...	1	1	2	1	4	...	...	...	...	...	...	...	...
Cardenas.....	2	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...
Cienfuegos.....	41	13	1	55	4	1	1	6	30	5	2	37	14	2	...	16
Guantanamo.....	32	1	1	34	...	...	...	...	...	...	...	...	...	...	...	...
Gibara.....	9	8	3	20	240	4	2	246	8	...	...	8	1	...	...	1
Manzanillo.....	...	...	...	...	...	...	...	...	2	1	...	3	1	...	...	1
Matanzas.....	16	20	6	42	14	5	...	19	16	7	2	25	9	3	...	12
Nuevitas.....	38	28	15	81	10	...	...	10	13	5	...	70	10	1	...	11
Sagua la Grande.	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
Santiago.....	206	95	39	340	149	35	22	206	279	37	28	344	94	13	7	114
Habana.....	3,172	564	259	3,995	724	121	41	886	4,750	966	327	6,043	1,437	399	273	2,109
Total.....	3,518	729	325	4,572	1,142	168	67	1,377	5,137	1,029	364	6,530	1,566	418	280	2,264

No. 11.—*Statement of total arrivals into and departures from the island of Cuba during the year 1900, as compared with the year 1899.*

Ports.	Arrivals.					Total arrivals, 1900.	Total arrivals, 1899.	Departures.					Total departures, 1900.	Total departures, 1899.
	United States.	Spain.	Mexico.	France.	Others.			United States.	Spain.	Mexico.	France.	Others.		
Baracoa.....	40	...	...	...	7	47	33	29	...	...	...	40	69	126
Batabano.....	...	...	...	...	2	2	22	...	...	...	...	...	...	...
Caibarien.....	8	27	...	...	9	44	99	6	...	...	...	6	...	...
Cardenas.....	117	...	...	...	117	49	112	...	...	...	...	112	...	...
Cienfuegos.....	288	141	1	...	214	644	1,654	196	...	1	...	21	217	100
Guantanamo.....	40	...	...	8	13	61	116	...	...	...	...	9	9	4
Gibara.....	95	3	...	...	408	506	189	14	...	...	...	275	289	158
Manzanillo.....	53	5	...	...	35	93	271	72	...	...	...	2	74	179
Matanzas.....	347	2	...	...	...	349	179	680	...	3	...	3	686	222
Nuevitas.....	905	...	...	...	44	949	875	542	...	...	...	12	554	345
Sagua la Grande.	154	8	...	...	...	162	11	148	...	...	...	...	148	1
Santa Cruz.....	1	...	...	...	1	2	18	...	...	...	...	2	2	6
Santiago.....	1,449	671	...	8	1,682	3,810	4,604	626	5	...	1	705	1,337	1,240
Trinidad.....	...	...	...	...	...	23	...	...	...	...	...	...	...	...
Habana.....	12,770	21,689	3,717	205	619	39,000	46,086	14,874	7,215	3,014	211	445	25,759	37,230
Total.....	16,266	22,547	3,718	221	3,034	45,786	53,725	17,298	7,220	3,018	212	1,514	29,262	39,591

No. 12.—*Total arrivals and departures at the port of Habana, Cuba, during the years 1899 and 1900.*

Origin.	January.		February.		March.		April.		May.		June.	
	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.	Arrivals.	Departures.
United States:												
1899.....	3,618	1,423	3,486	2,215	2,634	5,243	1,675	2,492	1,329	2,124	951	998
1900.....	1,740	1,772	1,877	2,128	1,615	2,723	747	1,711	683	844	627	1,008
Spain:												
1899.....	369	769	446	577	1,106	1,031	342	1,757	745	2,064	613	1,749
1900.....	1,166	257	1,296	872	1,923	653	1,373	725	1,365	1,224	1,134	1,150
Other countries:												
1899.....	1,074	231	1,023	235	609	256	689	869	716	243	454	122
1900.....	560	382	299	334	361	284	515	354	443	337	291	323
Total:												
1899.....	5,061	2,423	4,955	3,027	4,349	6,530	2,706	5,118	2,790	4,451	2,018	2,869
1900.....	3,466	2,411	3,472	2,834	3,899	3,660	2,635	2,790	2,496	2,406	2,052	2,476



No. 12.—*Total arrivals and departures at the port of Habana, Cuba, etc.—Continued.*

Origin.	July.		August.		September.		October.		November.		December.	
	Arri-vals.	De-par-tures.	Arri-vals.	De-par-tures.	Arri-vals.	De-par-tures.	Arri-vals.	De-par-tures.	Arri-vals.	De-par-tures.	Arri-vals.	De-par-tures.
United States:												
1899 .....	1,191	929	1,943	859	953	946	1,162	705	1,693	1,395	1,666	1,761
1900 .....	596	927	670	634	697	650	1,009	486	998	426	1,511	1,571
Spain:												
1899 .....	553	1,043	992	1,392	1,355	1,045	2,248	330	2,857	275	4,634	304
1900 .....	834	834	1,046	694	869	291	4,047	558	2,671	198	3,965	259
Other countries:												
1899 .....	703	295	642	422	594	274	435	320	329	259	253	258
1900 .....	306	326	244	281	307	246	317	262	326	262	567	279
Total:												
1899 .....	2,447	2,267	3,577	2,673	2,902	2,265	3,845	1,355	4,879	1,929	6,553	2,323
1900 .....	1,736	2,087	1,960	1,609	1,873	1,187	5,373	1,306	3,996	886	6,043	2,109

## RECAPITULATION.

Origin.	Arrivals.	Departures.
United States:		
1899 .....	22,301	21,090
1900 .....	12,770	14,874
Spain:		
1899 .....	16,260	12,856
1900 .....	21,689	7,215
Other countries:		
1899 .....	7,521	3,784
1900 .....	4,541	3,670
Total:		
1899 .....	46,082	37,230
1900 .....	39,000	25,759

No. 13.—*Statement of immigration at the port of Habana, Cuba, for six months ending December 31, 1900.*

Nationality.	July.				August.				September.			
	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.
Arabs .....					10	1	4	15				
Austrians .....	1			1					2			2
Chinese .....	60			60	12			12	17			17
Dutch .....									1			1
English .....	22	1		23	5	2		7	15	3		18
French .....	9	2	3	14	9	6	1	16	19	5		24
Germans .....	9	1		10	6	1		7	5	1		6
Italians .....	30	2		32	14			14	59	1	2	62
Koreans .....									3			3
Mexicans .....	17	4		21	16	13	2	31	13	1		14
Norwegians .....	1			1					1			1
Filipinos .....	1			1	2		4	6				
Porto Ricans .....		1		1					4			4
Russians .....									1			1
South Americans .....	13	2		15	12	5	2	19	8			8
Spaniards .....	604	174	96	874	749	150	61	960	701	123	55	879
Santo Dominicans .....					2	1		3		1		1
Turks .....	21	8	3	32	13	5	1	19	6	4	5	15
Other races .....									9	2	2	13
Total .....	788	195	102	1,085	850	184	75	1,109	864	141	64	1,069

No. 13.—*Statement of immigration at the port of Habana, Cuba, etc.—Continued.*

Nationality.	October.				November.				December.			
	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.	Men.	Women.	Children.	Total.
Arabs .....	4			4					6	2		8
Austrians .....	2			2	3	1	1	5	1	3		4
Chinese .....	48			48	58		1	59	30			30
English .....	30	4	4	38	23	5		28	23	8	3	34
French .....	30	18	1	49	18	14		32	37	23		60
Germans .....	17	4		21	17	9	2	28	22	4	1	27
Italians .....	32	3	4	39	70	2		72	63	22		85
Japanese .....					5		1	6				
Mexicans .....	22	4		26	11	2	1	14	76	30	13	119
Norwegians .....	2	3	1	6	1	1		2				
Porto Ricans .....	2	1	6	9	2			2	1			1
Portuguese .....	1			1	1			2	2			2
Russians .....					1			1	1			1
South Americans .....	8			10	8	3	2	13	17	2	2	21
Spaniards .....	3,129	409	196	3,734	2,266	267	187	2,720	2,973	419	376	3,768
Santo Dominicans .....	1			1		2	3	5				
Syrians .....	37	17	8	62	44	17	8	69	24	10	5	39
Turks .....					1			1	1			1
Other races .....									5	1		6
Total .....	3,365	465	220	4,050	2,530	323	206	3,059	3,282	524	400	4,206

## RECAPITULATION.

Nationality.	Men.	Women.	Children.	Total.	Nationality.	Men.	Women.	Children.	Total.
Arabs .....	20	3	4	27	Filipinos .....	3		4	7
Austrians .....	9	4	1	14	Porto Ricans .....	9	2	6	17
Chinese .....	225		1	226	Portuguese .....	5			5
Dutch .....	1			1	Russians .....	3			3
English .....	118	25	7	148	South Americans .....	66	14	6	86
French .....	122	68	5	195	Spaniards .....	10,422	1,542	971	12,935
Germans .....	76	20	3	99	Santo Dominicans .....			3	10
Italians .....	268	30	6	304	Syrians .....	105	44	21	170
Japanese .....	5		1	6	Turks .....	42	17	9	68
Koreans .....	3			3	Other races .....	14	3	2	19
Mexicans .....	185	54	16	225					
Norwegians .....	5	4	1	10	Grand total .....	11,679	1,833	1,066	14,578

No. 14.—*Customs receipts at all ports in the island of Cuba, July 1 to December 31, 1900.*

Ports.	July.	August.	September.	October.	November.	December.	Total.
Baracoa .....	\$2,108.63	\$1,436.61	\$1,414.11	\$1,533.11	\$1,563.59	\$1,622.89	\$9,678.94
Batabano .....	116.89	239.46	141.75	108.99	99.05	368.93	1,075.07
Calbarien .....	12,284.39	21,387.96	11,675.28	20,491.68	22,271.69	15,904.82	104,015.84
Cardenas .....	25,666.56	28,832.10	11,088.74	19,290.39	25,916.70	30,874.26	141,668.75
Cienfuegos .....	89,158.39	97,970.91	90,346.36	91,665.44	110,800.40	129,894.22	609,790.72
Guantanamo .....	13,973.53	9,164.38	9,674.51	8,354.84	17,533.06	11,594.75	70,295.07
Gibara .....	19,118.90	20,663.17	26,173.77	27,720.97	28,712.28	31,150.66	163,539.65
Manzanillo .....	12,152.74	17,443.20	18,284.12	16,606.77	15,099.91	19,254.24	98,840.98
Matanzas .....	49,990.17	40,290.09	23,726.79	35,707.79	31,309.84	84,940.92	215,965.60
Nuevitas .....	19,850.13	10,768.99	7,590.45	14,182.80	15,637.78	27,304.73	95,834.88
Sagua .....	21,863.94	17,022.94	14,569.91	18,217.69	9,021.88	15,281.90	95,478.26
Santa Cruz .....	1.94	1,610.06	102.44	98.92	35.72	67.06	1,901.13
Santiago .....	73,977.99	84,078.92	76,968.28	69,832.44	75,719.82	103,735.42	483,812.82
Trinidad .....	675.90	1,740.06	53.80	3,238.79	1,822.77	80.83	7,111.65
Tunas .....	81.18	143.70	25.71	70.56	3,015.45	210.56	3,547.15
Habana .....	909,769.96	991,926.06	853,179.99	1,075,242.99	978,762.16	1,114,296.78	5,923,176.94
Total .....	1,250,191.24	1,344,708.63	1,145,015.46	1,401,859.18	1,336,822.10	1,536,526.86	8,015,123.45

# REPORT OF MILITARY GOVERNOR OF CUBA.

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No. 15.—*Customs collections, by months and headings, island of Cuba, July 1 to December 31, 1900.*

Months.	Import duties.	Export duties.	Tonnage dues.	Harbor improvement tax.	Capitation tax.	Fines, confiscations, etc.
July.....	\$1,129,583.01	\$57,175.28	\$30,853.13	\$21,199.42	\$1,344.00	\$2,179.06
August.....	1,191,083.62	96,233.29	24,471.66	21,340.85	979.00	610.74
September.....	999,933.32	100,400.87	19,629.95	14,975.63	1,338.00	632.97
October.....	1,200,115.07	136,340.68	23,020.90	18,093.81	3,034.00	1,469.69
November.....	1,112,501.34	158,926.16	27,123.72	21,446.03	4,043.00	3,714.72
December.....	1,297,675.99	172,302.39	24,412.78	24,442.84	4,066.00	1,261.01
Total.....	6,930,892.35	721,378.67	149,412.04	121,49 <sup>c</sup> 58	14,804.00	9,868.19

  

Months.	Consular fees.	Storage and cartage charges.	Cattle inspection fees.	Overtime work.	Miscellaneous.	Total.
July.....	\$172.00	\$2,128.33	\$2,436.85	\$1,922.17	\$1,197.99	\$1,250,191.24
August.....	166.00	1,916.75	3,049.91	1,808.79	3,048.12	1,344,708.63
September.....	96.00	1,379.55	3,972.79	1,878.10	879.28	1,145,015.46
October.....	141.00	4,035.77	3,092.81	1,904.55	10,610.88	1,401,859.16
November.....	144.50	2,161.80	3,484.29	2,537.01	739.63	1,336,822.10
December.....	129.50	2,211.27	2,675.46	3,102.39	4,247.23	1,536,526.86
Total.....	848.00	13,833.47	18,712.11	13,153.01	20,723.03	8,015,123.45

No. 16.—*Customs collections, port of Habana, Cuba, July 1 to December 31, 1900.*

Months.	Import duties.	Export duties.	Tonnage dues.	Harbor improvement tax.	Cattle inspection fees.	Storage and cartage charges.
July.....	\$814,073.25	\$53,326.21	\$19,031.73	\$14,200.61	\$1,749.35	\$2,006.09
August.....	867,669.41	88,564.94	13,878.37	13,002.43	2,164.85	1,639.85
September.....	731,706.19	91,187.25	12,853.15	9,387.05	3,335.80	1,259.81
October.....	906,864.69	121,323.86	14,595.74	11,854.19	2,243.65	3,906.57
November.....	785,453.29	148,064.25	18,094.19	13,744.07	2,532.66	2,101.76
December.....	914,638.13	154,041.55	15,913.88	14,710.79	1,943.10	2,140.37
Total.....	5,019,404.96	656,508.06	94,367.00	76,899.14	13,969.41	13,052.45

  

Months.	Capitation tax.	Fines, confiscations, etc.	Overtime work.	Consular fees.	Miscellaneous.	Total.
July.....	\$1,213.00	\$2,103.72	\$978.00	\$100.50	\$988.50	\$909,769.96
August.....	864.00	520.18	867.83	101.00	2,653.20	991,926.06
September.....	1,283.00	566.64	1,054.10	62.50	484.50	853,179.99
October.....	2,952.00	1,309.27	1,127.00	88.00	9,979.02	1,076,242.99
November.....	3,821.00	2,908.94	1,402.00	70.50	569.50	978,762.16
December.....	3,831.00	1,259.41	1,731.32	90.00	3,996.23	1,114,296.78
Total.....	13,964.00	8,668.16	7,160.25	512.50	18,670.96	5,923,176.94

## No. 16 A.—RÉSUMÉ.

Ports.	Bovine cattle.	Other animals.	Total.	Ports.	Bovine cattle.	Other animals.	Total.
Baracoa.....	72	56	128	Nuevitás.....	11,308	37	11,345
Batabano.....	109	.....	109	Sagua.....	6,355	67	6,422
Calbarien.....	2,806	9	2,815	Santa Cruz.....	762	.....	762
Cardenas.....	5,494	34	5,528	Santiago.....	12,453	2,325	14,778
Cienfuegos.....	19,090	1,553	20,643	Trinidad.....	.....	.....	.....
Guantanamo.....	198	19	217	Tunas de Zaza.....	1,252	125	1,377
Gibara.....	3,642	47	3,589	Habana.....	86,413	16,131	102,544
Manzanillo.....	4,155	12	4,167	Total.....	155,629	20,416	176,045
Matanzas.....	1,620	1	1,621				

No. 17.—*Comparative statement of collections at all ports in the island of Cuba during the years 1899 and 1900.*

Ports.	Importation duties.		Exportation duties.		Tonnage dues.	
	1899.	1900.	1899.	1900.	1899.	1900.
Baracoa.....	\$32,825.68	\$24,968.47	\$4.37	\$30.76	\$1,400.45	\$1,376.74
Batabano.....	804.97	1,000.12			1,236.45	1,352.39
Caibarien.....	153,634.45	194,006.43	4.59	153.59	3,731.45	1,828.31
Cardenas.....	268,135.88	281,023.86			7,946.36	8,010.33
Cienfuegos.....	1,095,675.27	1,100,638.46	1,891.78	15,650.15	37,979.07	22,219.61
Guantanamo.....	105,833.46	115,348.42			10,306.49	8,414.80
Gibara.....	154,351.89	199,648.16	1,884.77	21,148.50	7,314.43	9,458.96
Manzanillo.....	149,462.29	144,840.62	4,970.56	21,209.98	4,726.74	4,151.02
Matanzas.....	399,478.98	432,161.38	.07	38.57	16,255.93	11,421.01
Nuevitas.....	205,192.11	169,374.81	1.42	13.13	9,147.75	5,662.22
Sagua la Grande.....	138,681.28	188,702.27	14.87	336.55	7,601.36	6,762.15
Santa Cruz.....	263.83	2,760.50			1,000.66	1,317.38
Santiago.....	912,938.20	865,997.36	3,070.02	9,767.56	39,225.11	44,871.17
Trinidad.....	21,740.06	20,129.44			999.34	723.30
Tunas de Zaza.....	5,055.61	2,480.58			999.38	943.79
Habana.....	9,867,930.87	10,548,463.74	752,359.19	997,161.25	250,957.09	227,216.40
Total.....	13,512,004.83	14,291,543.62	764,201.64	1,065,896.23	400,828.06	355,729.58
Increase.....		779,538.79		301,694.59		
Decrease.....						45,098.48

  

Ports.	Harbor improvement tax.		Capitation tax.		Fines, seizures, etc.	
	1899.	1900.	1899.	1900.	1899.	1900.
Baracoa.....	\$611.12	\$940.17	\$42.00	\$7.00		\$5.60
Batabano.....	34.54	60.42	22.00	2.00	\$55.00	57.00
Caibarien.....	3,843.76	4,748.71	95.00	1.00	223.21	22.00
Cardenas.....	7,184.88	10,017.95	14.00		870.43	194.58
Cienfuegos.....	17,529.19	21,942.46	402.00	459.00	137.91	17.60
Guantanamo.....	2,486.43	2,740.90	95.00	55.00	597.08	210.82
Gibara.....	3,075.80	5,586.36	23.00	408.00	261.50	77.44
Manzanillo.....	3,914.33	3,514.39	178.00	13.00	59.15	73.81
Matanzas.....	9,345.74	11,585.73	10.00		106.62	155.05
Nuevitas.....	3,046.19	3,541.32	88.00	59.00	25.00	11.30
Sagua la Grande.....	5,141.70	7,743.20	171.10	6.00	639.08	
Santa Cruz.....	72.56	245.33	27.00	4.00		54.13
Santiago.....	16,828.23	18,600.65	3,028.00	2,592.00	4,224.30	1,072.50
Trinidad.....	409.18	491.68	21.00			
Tunas de Zaza.....	311.53	165.19	3.00		190.05	
Habana.....	129,645.71	166,886.90	23,709.00	23,426.00	3,609.66	12,088.83
Total.....	208,480.89	258,761.36	27,878.10	27,032.00	10,998.99	14,040.66
Increase.....		55,280.47				3,041.67
Decrease.....				846.10		

  

Ports.	Miscellaneous.		Total collections.		Decrease in 1900.	Increase in 1900.
	1899.	1900.	1899.	1900.		
Baracoa.....	\$200.87	\$379.07	\$35,084.49	\$27,707.81	\$7,376.68	
Batabano.....	214.19	716.99	2,367.15	3,188.92		\$821.77
Caibarien.....	293.11	740.99	161,825.57	201,500.03		39,674.46
Cardenas.....	18,858.63	2,217.01	298,010.18	801,463.73		3,453.55
Cienfuegos.....	3,387.80	7,546.26	1,157,008.02	1,168,473.54		11,470.52
Guantanamo.....	176.75	773.93	119,495.21	127,543.87		8,048.66
Gibara.....	2,093.69	1,439.39	169,006.08	237,716.81		68,711.73
Manzanillo.....	1,049.34	1,942.73	164,360.41	175,745.55		11,385.14
Matanzas.....	765.29	1,951.58	425,962.63	457,813.32		31,350.69
Nuevitas.....	857.76	1,701.91	218,308.23	180,363.69	\$7,944.54	
Sagua la Grande.....	988.59	1,067.36	153,237.98	204,617.53		51,379.55
Santa Cruz.....	335.03	166.05	1,699.06	4,547.89		2,848.31
Santiago.....	2,153.11	9,006.58	981,466.97	951,907.82	29,559.15	
Trinidad.....	65.06	826.28	23,234.64	22,170.70	1,063.94	
Tunas de Zaza.....	152.00	268.50	6,711.57	4,244.25	2,467.32	
Habana.....	68,942.89	98,155.93	11,097,154.41	12,068,399.05		971,244.64
Total.....	95,534.11	123,900.56	15,014,926.62	16,136,904.01	78,411.63	1,200,389.02
Increase.....		28,366.45		1,121,977.39		
Decrease.....						

## REPORT OF MILITARY GOVERNOR OF CUBA.

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No. 18.—*Comparative statement of collections at the port of Habana, Cuba, for the years 1899 and 1900.*

	January.		February.		March.	
	1899.	1900.	1899.	1900.	1899.	1900.
Import duties.....	\$654,426.75	\$1,083,311.58	\$605,114.64	\$349,944.60	\$776,791.38	\$895,421.82
Export duties.....	65,305.26	77,797.32	72,818.12	75,878.40	85,230.51	58,763.45
Fines, seizures, etc.....	1.28	592.99		461.62		464.08
Tonnage dues:						
Foreign.....	20,299.26	14,649.10	23,562.50	18,048.36	25,626.14	24,268.19
Coastwise.....	137.79	126.81	155.26	245.71	358.55	261.18
Harbor improvement taxes.....		15,053.99		13,115.97	5,455.50	16,633.64
Consular fees.....		98.00		104.50		120.50
Veterinary inspection fees.....		2,812.25		2,129.60	1,906.45	2,243.35
Wharfage:						
Foreign.....		426.00		526.00		734.00
Coastwise.....		867.20		1,101.00		1,118.10
Storage and cartage charges.....		3,743.57		3,144.20	140.78	2,125.85
Custom-house certificate fees.....		68.00		64.00		100.00
Auction sales.....	1,814.32					
Overtime work.....		715.12		888.55		1,152.00
Interpretation fees.....		571.00		460.00		569.00
Badges.....		2.50		2.50		
Passenger taxes.....		1,683.00	5,258.00	1,566.00	1,416.00	2,294.00
Total.....	741,984.66	1,152,513.43	706,908.52	967,632.11	896,925.31	1,006,269.16

  

	April.		May.		June.	
	1899.	1900.	1899.	1900.	1899.	1900.
Import duties.....	\$752,927.13	\$813,408.64	\$830,085.28	\$917,015.81	\$918,002.96	\$1,019,956.33
Export duties.....	64,817.01	41,739.52	47,858.33	39,312.61	50,085.21	47,161.89
Fines, seizures, etc.....		291.70		750.87	100.00	859.41
Tonnage dues:						
Foreign.....	22,671.37	22,241.56	25,928.81	21,648.24	23,201.54	21,782.90
Coastwise.....	222.44	221.75	225.52	207.84	247.69	100.50
Harbor improvement taxes.....	13,347.55	14,805.86	14,185.25	16,285.88	12,784.43	14,091.42
Consular fees.....		91.00		81.00	100.00	82.50
Veterinary inspection fees.....	2,626.36	1,919.90	2,973.83	2,337.45	2,962.14	2,205.15
Wharfage:						
Foreign.....		447.50	390.50	438.00	740.00	464.00
Coastwise.....		1,088.30	231.70	870.50	780.40	966.60
Storage and cartage charges.....	524.34	1,460.18	1,154.84	3,340.60	1,875.70	2,365.42
Custom-house certificate fees.....		84.00		44.00		72.00
Overtime work.....	1,955.48	849.00	1,200.00	999.00	335.00	1,649.18
Interpretation fees.....		501.00		513.50		
Badges.....		12.50		106.00		17.40
Passenger taxes.....	1,130.00	1,195.00	2,989.00	1,311.00	1,704.00	1,413.00
Total.....	860,221.68	900,357.41	927,223.06	1,005,262.30	1,012,899.18	1,113,187.70

  

	July.		August.		September.	
	1899.	1900.	1899.	1900.	1899.	1900.
Import duties.....	\$809,588.35	\$814,073.25	\$939,215.91	\$867,669.41	\$857,547.00	\$731,706.19
Export duties.....	38,900.21	53,326.21	49,131.67	88,564.94	63,569.54	91,187.25
Fines, seizures, etc.....	557.38	2,103.72	122.98	520.18	1,269.14	566.64
Tonnage dues:						
Foreign.....	19,650.15	17,439.48	17,452.84	12,276.87	17,090.78	11,741.89
Coastwise.....	182.74	133.75	127.88	135.10	110.53	91.36
Harbor improvement taxes.....	13,316.08	14,200.61	13,919.85	13,002.43	12,346.76	9,387.05
Consular fees.....	115.50	100.50	98.50	101.00	139.00	62.50
Veterinary inspection fees.....	2,637.75	1,749.35	4,090.95	2,164.85	3,779.64	3,385.80
Wharfage:						
Foreign.....	919.00	555.00	488.50	139.00	291.50	103.50
Coastwise.....	1,089.33	903.50	900.30	1,327.40	1,131.46	916.40
Storage and cartage charges.....	1,036.85	2,006.09	1,159.86	1,639.85	1,034.88	1,259.81
Custom-house certificate fees.....		44.00		20.00	8.00	28.00
Auction sales.....				2,171.60		
Overtime work.....	430.00	978.00	470.00	867.83	750.00	1,064.10
Interpretation fees.....	521.50	942.00	509.00	455.00	523.50	454.00
Badges.....		2.50		6.60	7.50	2.50
Passenger taxes.....	1,169.00	1,213.00	1,202.00	864.00	1,047.00	1,283.00
Total.....	890,113.84	909,769.96	1,029,303.74	991,926.06	960,646.23	853,179.99

No. 18.—Comparative statement of collections at the port of Habana, Cuba, etc.—Continued.

	October.		November.		December.	
	1899.	1900.	1899.	1900.	1899.	1900.
Import duties.....	\$916,758.16	\$905,864.69	\$838,298.67	\$785,458.29	\$969,174.64	\$914,638.13
Export duties.....	61,789.62	121,323.86	65,478.87	148,064.25	87,374.84	154,041.55
Fines, seizures, etc.....	923.92	1,309.27	373.51	2,908.94	261.45	1,259.41
Tonnage dues:						
Foreign.....	15,729.58	13,168.76	11,877.54	16,914.55	14,585.89	13,889.24
Coastwise.....	170.71	90.68	107.37	46.34	118.01	87.34
Harbor improvement taxes.....	14,790.25	11,854.19	13,007.87	13,744.07	16,492.11	14,710.79
Consular fees.....	79.00	88.00	67.50	70.50	101.00	90.00
Veterinary inspection fees.....	3,775.10	2,243.65	3,467.65	2,582.66	3,626.32	1,943.10
Wharfage:						
Foreign.....	314.00	279.50	110.00	263.00	383.50	183.00
Coastwise.....	1,169.85	1,056.80	1,067.48	870.30	1,138.68	1,754.30
Storage and cartage charges.....	1,841.33	3,905.57	1,376.21	2,101.76	10,469.35	2,140.37
Custom-house certificate fees.....		60.00	34.00	44.00	44.00	40.00
Auction sales.....	2,088.39	9,465.52				3,488.23
Overtime work.....	835.00	1,127.00	985.00	1,402.00	1,163.61	1,731.32
Interpretation fees.....	508.00	441.00	500.50	525.50	525.50	468.00
Badges.....	123.26	12.50	7.50		2.50	
Passenger taxes.....	2,625.00	2,952.00	2,503.00	3,821.00	2,666.00	3,831.00
Total.....	1,023,545.17	1,075,242.99	939,252.67	978,762.16	1,108,130.40	1,114,295.78

  

	Total collection.		Increase.	Decrease.
	1899.	1900.	1900.	1900.
Import duties.....	\$9,867,980.87	\$10,548,463.74	\$680,582.87	
Export duties.....	752,359.19	997,161.25	244,802.06	
Fines, seizures, etc.....	3,609.66	12,088.83	8,479.17	
Tonnage dues:				
Foreign.....	237,676.40	208,069.14		\$29,607.26
Coastwise.....	2,164.49	1,748.56		416.13
Harbor improvement taxes.....	129,645.71	166,886.90	37,241.19	
Consular fees.....	700.50	1,085.00	384.50	
Veterinary inspection fees.....	31,846.19	27,617.11		4,229.08
Wharfage:				
Foreign.....	3,478.40	4,399.90	921.50	
Coastwise.....	7,637.80	12,999.00	5,361.20	
Storage and cartage charges.....	12,422.01	21,040.14	8,618.13	
Custom-house certificate fees.....	110.00	668.00	558.00	
Auction sales.....	12,623.34	23,845.98	11,222.64	
Overtime work.....	8,124.09	13,363.20	5,239.11	
Interpretation fees.....	2,643.50	5,371.50	2,728.00	
Badges.....	473.26	165.00		308.26
Passenger taxes.....	23,709.00	23,426.00		283.00
Total.....	11,097,154.41	12,068,399.05	1,006,088.37	34,843.73
Net increase.....			971,244.64	

No. 19.—Customs expenditures at all ports in the island of Cuba, July 1 to December 31, 1900.

Ports.	July.	August.	September.	October.	November.	December.	Total.
Baracoa.....		\$766.26	\$85.44	\$422.50	\$771.85	\$539.95	\$2,586.00
Batabano.....	\$276.25	337.65	328.88	356.67	333.26	320.79	1,951.50
Caibarien.....	1,085.22	1,150.17	1,100.07	1,360.98	1,174.42	1,068.29	6,939.15
Cardenas.....	1,813.70	1,838.87	1,861.32	1,909.78	2,016.92	2,406.65	11,846.24
Cienfuegos.....	5,915.41	6,157.97	5,032.14	6,042.24	5,992.39	5,466.40	34,606.55
Guantanamo.....	994.54	1,034.54	1,104.64	1,173.38	1,005.46	1,279.22	6,591.78
Gibara.....	1,162.86	1,251.03	1,269.19	1,347.38	1,484.49	1,482.98	7,997.88
Manzanillo.....	971.67	1,079.73	1,120.88	1,517.93	1,091.75	1,239.84	7,021.70
Matanzas.....	2,309.62	2,413.64	2,273.12	2,406.83	2,294.60	3,164.40	14,862.21
Nuevitas.....	1,739.13	1,862.67	1,569.74	1,768.05	1,423.31	2,127.68	10,480.58
Sagua la Grande.....	1,810.11	247.69	2,154.60	1,188.28	1,157.44	1,270.06	7,328.18
Santa Cruz.....		143.00	222.00	143.56	143.00	143.00	987.56
Santiago.....	5,009.78	5,583.42	6,232.40	5,116.51	5,127.71	5,188.91	32,208.73
Trinidad.....	545.16	527.66	618.56	566.16	704.80	1,290.63	4,222.97
Tunas de Zaza.....	217.00	242.60	242.60	474.00	255.65	252.00	1,684.45
Habana.....	44,693.13	11,533.98	91,294.00	49,715.75	44,533.82	68,010.00	309,780.18
Total.....	68,186.48	86,170.88	116,497.58	75,509.99	69,510.87	95,170.35	461,045.66

No. 20.—*Customs disbursements, island of Cuba, July 1 to December 31, 1900.*

Months.	Refunds.	Salaries.	Rents, supplies, etc.	Repairs and permanent improvements.	Cattle inspection fees.	Overtime work.	Miscellaneous.	Total.
July.....	\$1,280.76	\$55,376.19	\$2,340.32	\$8,844.57	\$61.19	\$280.45	\$3.00	\$68,186.46
August.....	4,711.80	22,178.50	4,677.83	3,433.44	215.86	550.85	403.10	26,170.88
September.....	1,304.31	96,503.45	5,183.91	12,575.87	29.90	538.01	362.13	116,497.58
October.....	2,600.93	60,708.08	6,038.03	1,818.26	203.80	423.26	3,722.63	75,509.99
November.....	2,673.15	57,668.47	5,251.34	2,953.62	116.63	530.81	316.36	69,510.37
December.....	1,797.87	63,321.48	10,137.79	17,400.17	25.26	701.76	1,786.02	95,170.35
Total.....	14,368.82	355,751.17	33,629.22	47,025.93	652.14	3,025.14	6,593.23	461,045.66

No. 21.—*Customs disbursements, port of Habana, Cuba, from July 1 to December 31, 1900.*

Months.	Refunds.	Salaries.	Rents, supplies, and contingent expenses.	Repairs and permanent improvements.	Stationery and printing.	Miscellaneous.	Total.
July.....		\$36,184.48		\$8,508.65			\$44,693.13
August.....	\$3,001.75	3,121.64	\$1,416.43	2,572.48	\$1,062.20	\$359.48	11,533.98
September.....	767.63	76,480.83	1,666.51	11,273.37	748.65	357.01	91,294.00
October.....	1,246.06	40,629.09	1,825.00	1,186.82	1,119.51	3,709.27	49,715.75
November.....	1,898.00	37,383.51	1,402.76	2,219.14	1,355.60	279.31	44,533.32
December.....	649.58	42,929.90	6,366.87	16,323.98	50.75	1,688.92	68,010.00
Total.....	7,558.02	236,729.45	12,677.57	42,084.44	4,336.71	6,393.99	309,780.18

No. 22.—*Comparative statement of receipts and expenditures, with rate of cost of collection at all ports in the island of Cuba, during the six months, July 1 to December 31, 1900.*

Ports.	Expenditures.					Total collections.	Rate of cost of collection for salaries.		Rate of cost, collection for all disbursements except refunds and permanent improvements.	
	Re-funds.	Repairs and permanent im-provements.	Salaries.	Rents, supplies, and miscel-laneous.	Total.		Rank.	Per cent.	Rank.	Per cent.
Habana <sup>1</sup> .....	\$7,558.02	\$42,084.44	\$236,729.45	\$23,408.27	\$309,780.18	\$5,923,176.94	1	3.99	1	4.39
Cienfuegos.....	2,382.33	2,442.88	27,261.21	2,520.13	34,606.55	609,790.72	3	4.47	2	4.88
Santiago.....	1,608.81	1,000.00	23,581.66	6,018.26	32,208.73	483,812.82	4	4.87	4	6.12
Matanzas.....	1,224.77	181.70	12,168.07	1,287.67	14,862.21	215,955.60	7	5.63	5	6.23
Gibara.....	66.00	14.02	6,640.45	1,277.41	7,997.88	153,539.65	2	4.32	3	5.16
Cardenas.....	14.32	12.00	9,643.21	2,176.71	11,846.24	141,568.75	9	6.81	9	8.35
Caibarien.....	206.58	.....	5,450.96	1,281.61	6,939.15	104,015.84	5	5.24	6	6.472
Manzanillo.....	.....	325.10	5,550.00	1,146.60	7,021.70	98,840.98	6	5.62	8	6.77
Sagua la Grande.....	1,127.18	20.00	5,502.98	678.02	7,328.18	95,478.26	8	5.76	7	6.473
Nuevitas.....	11.17	.....	8,965.61	1,503.80	10,480.58	95,334.88	11	9.40	11	10.98
Guantanamo.....	113.30	.....	5,343.65	1,134.83	6,591.78	70,295.07	10	7.60	10	9.22
Baracoa.....	56.34	84.55	2,030.00	415.11	2,586.00	9,678.94	12	20.97	12	25.26
Trinidad.....	.....	756.24	3,094.96	371.77	4,222.97	7,111.65	15	43.52	15	48.74
Tunas de Zaza.....	.....	.....	1,379.00	306.45	1,684.45	3,547.15	13	38.88	14	47.49
Santa Cruz.....	.....	75.00	810.00	52.55	937.55	1,901.13	14	42.61	13	45.37
Batabano.....	.....	30.00	1,599.96	321.54	1,951.50	1,075.07	16	148.88	16	178.74
Total.....	14,368.82	47,025.93	355,751.17	43,899.73	461,045.65	8,015,123.45		4.44		4.99
<sup>1</sup> Habana custom-house.....	7,558.02	6,296.07	178,783.96	13,331.76	205,969.81	5,923,176.94	{	3.013		3.242
Cuban custom service.....	.....	1,606.80	47,089.21	2,470.40	51,166.41			.791		.836
Revenue-cut-ter service.....	.....	34,181.57	10,856.28	7,606.11	52,643.96			.183		.312

No. 23.—*Customs receipts and expenditures, with balances, showing relative rank of ports, year of 1900.*

Rank.	Ports.	Receipts.	Expenditures.	Balances.
1	Habana .....	\$12,068,399.05	\$625,998.10	\$11,442,405.95
2	Cienfuegos .....	1,168,473.54	88,872.46	1,079,601.08
3	Santiago .....	951,907.82	61,641.43	890,266.39
4	Matanzas .....	457,313.32	59,096.12	398,217.20
5	Cardenas .....	301,468.78	23,792.99	277,670.74
6	Gibara .....	237,716.81	18,422.19	219,294.62
7	Sagua la Grande .....	204,617.53	14,763.49	189,854.04
8	Caibarien .....	201,500.03	14,932.07	186,567.96
9	Nuevitas .....	180,363.69	20,573.58	159,790.11
10	Manzanillo .....	175,745.55	14,146.81	161,598.74
11	Guantanamo .....	127,543.87	14,551.20	112,992.67
12	Baracoa .....	27,707.81	5,070.88	22,637.43
13	Trinidad .....	22,170.70	11,275.02	10,895.68
14	Santa Cruz .....	4,547.39	2,236.89	2,310.50
15	Tunas de Zaza .....	4,244.25	3,355.95	888.30
16	Batabano .....	3,188.92	3,110.54	78.38
	Total .....	16,136,904.01	981,824.22	15,155,079.79

No. 24.—*Importation of live stock into the island of Cuba from July 1 to December 31, 1900.*

Ports.	July.			August.			September.		
	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.
Baracoa .....	17	11	28				25	43	68
Caibarien .....	323		323	315		315			
Cardenas .....	588	3	591	1,390	30	1,420	443		443
Cienfuegos .....	2,406	521	2,928	3,345	176	3,521	2,879	37	2,916
Guantanamo .....	21	9	30						
Gibara .....				882	20	902	568	16	584
Manzanillo .....				112		112	847	4	851
Matanzas .....	836		836	197		197	441		441
Nuevitas .....	1,623	18	1,641	2,841	4	2,845		8	8
Sagua la Grande .....	2,127		2,127	1,828		1,828	1,467	28	1,495
Santa Cruz .....				762		762			
Santiago .....	2,352	348	2,700	2,164	480	2,644	2,162	316	2,478
Habana .....	9,963	2,650	12,613	9,825	3,471	13,296	18,395	3,834	22,229
Total .....	20,256	3,561	23,817	23,661	4,181	27,842	27,227	4,286	31,513

  

Ports.	October.			November.			December.		
	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.	Bovine cattle.	Other animals.	Total.
Baracoa .....							30	2	32
Batabano .....							109		109
Caibarien .....	1,870	8	1,878	298	1	299			
Cardenas .....	932		932	1,900	1	1,901	241		241
Cienfuegos .....	4,605	202	4,807	3,908	547	4,455	1,947	69	2,016
Guantanamo .....				152	4	156	25	6	31
Gibara .....				1,185	11	1,196	907		907
Manzanillo .....	1,518	8	1,526				1,678		1,678
Matanzas .....				146		146		1	1
Nuevitas .....	2,322		2,322	2,385		2,385	2,137	7	2,144
Sagua la Grande .....				199		199	734	39	773
Santiago .....	1,483	147	1,630	499	575	1,074	3,793	459	4,252
Tunas de Zaza .....				640	60	700	612	65	677
Habana .....	19,610	3,021	22,631	15,953	1,077	17,030	12,667	2,078	14,745
Total .....	32,340	3,386	35,726	27,265	2,176	29,541	24,580	2,726	27,606



No. 25.—*Importation of live stock at port of Habana, Cuba, from July 1 to December 31, 1900.*

Months.	Bulls.	Cows.	Calves.	Steers.	Horses.	Mules.	Don-keys.	Sheep.	Swine.	Goats.	Others.
July .....		1,196	331	8,436	594	225	1	25	1,806	.....	.....
August .....	85	1,463	1,525	6,752	1,290	393	2	91	1,688	2	5
September .....	416	2,559	2,049	13,871	1,545	487	13	2	1,783	.....	4
October .....	644	2,528	2,074	14,364	669	198	14	82	2,031	.....	2
November .....	1,030	2,476	1,611	10,836	496	110	.....	.....	469	.....	2
December .....	23	2,196	1,091	9,358	457	215	.....	9	1,385	.....	12
Total .....	2,198	12,417	8,681	63,117	5,081	1,623	30	209	9,161	2	25

Months.	Bovine cattle.			Total other animals.	Total live stock imported.
	From United States.	From other countries.	Total.		
July .....	5,852	4,111	9,963	2,650	12,613
August .....	3,762	6,063	9,825	3,471	13,296
September .....	5,812	12,583	18,395	3,834	22,229
October .....	4,402	15,208	19,610	3,021	22,631
November .....	1,950	14,003	15,953	1,077	17,030
December .....	3,006	9,661	12,667	2,078	14,745
Total .....	24,784	61,629	86,413	16,131	102,544

No. 26.—*Importation of live stock, by countries, at all ports of the island of Cuba during the six months July 1 to December 31, 1900.*

Country.	Bulls.	Cows.	Calves.	Steers.	Horses.	Mules.	Asses.	Sheep.	Swine.	Goats.	Others.	Total.		Grand total.
												Bovine cattle.	Other animals.	
United States .....	2,947	13,750	7,674	23,034	3,085	1,495	1	219	9,621	.....	24	47,405	14,445	61,850
Mexico .....	4,788	8,008	5,724	35,843	3,044	525	30	.....	63	.....	9	54,363	3,670	58,033
Venezuela .....	1,025	3,502	609	22,935	.....	.....	.....	.....	.....	.....	.....	28,071	.....	28,071
Colombia .....	2,054	2,156	925	6,349	10	12	.....	.....	66	.....	6	11,484	94	11,578
Porto Rico .....	242	2,080	813	2,571	927	575	.....	8	.....	.....	9	5,706	1,516	7,222
Honduras .....	171	.....	.....	4,941	15	3	.....	.....	.....	.....	.....	5,112	18	5,130
Haiti .....	1,601	.....	.....	523	258	3	1	234	.....	20	.....	2,124	516	2,640
Jamaica .....	17	272	51	277	8	4	15	59	25	.....	.....	617	111	728
Costa Rica .....	.....	.....	.....	642	1	.....	.....	.....	.....	.....	.....	642	1	643
Santo Domingo .....	1	1	89	1	1	3	.....	.....	.....	.....	.....	91	4	95
Cayman Islands .....	7	.....	.....	4	.....	.....	.....	.....	28	.....	6	11	35	46
Spain .....	.....	1	.....	.....	1	.....	.....	.....	.....	.....	3	1	4	5
Canaries .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	2	2
England .....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	2
Total .....	12,847	29,777	15,797	97,208	7,351	2,620	47	517	9,803	22	56	155,629	20,416	176,045

No. 27.—*Statement of exportation of tobacco from all ports in the island of Cuba during the six months July 1 to December 31, 1900.*

Ports.	Leaf.			Cigars.		
	Quantity.	Value.	Duty.	Quantity.	Value.	Duty.
Baracoa .....	Pounds. 592	\$268	\$17	Number.	.....	.....
Batabano .....	.....	.....	.....	.....	.....	.....
Calbarien .....	5,362	1,988	154	.....	.....	.....
Cardenas .....	.....	.....	.....	.....	.....	.....
Cienfuegos .....	466,003	183,633	13,331	.....	.....	.....
Gibara .....	2,069,065	169,060	20,823	.....	.....	.....
Guantanamo .....	.....	.....	.....	.....	.....	.....
Manzanillo .....	2,057,573	382,178	20,564	2,000	\$75	\$3
Matanzas .....	1,337	345	38	.....	.....	.....
Nuevitas .....	.....	.....	.....	10,000	388	13
Sagua la Grande .....	10,936	2,768	313	.....	.....	.....
Santa Cruz .....	.....	.....	.....	.....	.....	.....
Santiago de Cuba .....	923,393	140,156	9,157	58,125	1,130	72
Trinidad .....	.....	.....	.....	.....	.....	.....
Tunas de Zaza .....	17,097	3,550	495	.....	.....	.....
Habana .....	17,398,236	7,901,554	493,051	116,522,233	6,667,646	157,800
Grand total .....	22,964,614	8,785,518	557,943	116,587,358	6,669,239	157,888

No. 27.—*Statement of exportation of tobacco from all ports in the island of Cuba during the six months July 1 to December 31, 1900—Continued.*

Ports.	Cigarettes.			All other.			Total.	
	Quantity.	Value.	Duty.	Quantity.	Value.	Duty.	Value.	Duty.
	Packages.			Pounds.				
Baracoa.....							\$268	\$17
Batabano.....							1,988	154
Calbarien.....								
Cardenas.....							183,633	13,331
Cienfuegos.....							169,060	20,823
Gibara.....								
Guantanamo.....							382,253	20,567
Manzanillo.....							358	38
Matanzas.....	440	\$13					388	13
Nuevitas.....							2,786	313
Sagua la Grande.....								
Santa Cruz.....							141,286	9,229
Santiago de Cuba.....								
Trinidad.....							3,550	496
Tunas de Zaza.....							14,763,335	656,179
Habana.....	5,035,724	155,530	\$4,529	78,163	\$38,605	\$1,299		
Total.....	5,036,164	155,543	4,529	78,163	38,605	1,299	15,648,905	721,159

No. 28.—*Exportation of tobacco to leading countries from the island of Cuba during the six months July 1 to December 31, 1900.*

Countries.	Leaf.				Cigars.			
	Quantity.	Value.	Per cent.	Duty.	Quantity.	Value.	Per cent.	Duty.
	Pounds.				Number.			
United States.....	11,773,787	\$5,400,861	61.47	\$292,228	20,314,611	\$1,281,812	19.20	\$27,425
Spain.....	633	315		18	5,017,400	319,090	4.78	6,774
France.....	7,019	2,550	.03	198	2,397,375	157,049	2.36	3,237
Germany.....	10,035,564	2,978,288	33.90	223,129	24,048,866	1,365,688	20.48	32,465
United Kingdom.....	26,593	7,827	.09	617	51,053,619	2,767,097	41.50	68,923
Other American countries.....	376,550	166,048	1.89	10,676	6,323,475	362,772	5.44	8,533
Other European countries.....	706,015	216,019	2.46	20,016	3,166,910	180,639	2.71	4,275
All other countries.....	38,453	13,636	.16	1,061	4,265,102	235,092	3.53	5,756
General total.....	22,964,614	8,785,518	100	557,943	116,587,358	6,669,239	100	157,888

  

Countries.	Cigarettes.				All other.				Total.		
	Quantity.	Value.	Per cent.	Duty.	Quantity.	Value.	Per cent.	Duty.	Value.	Per cent.	Duty.
	Packages.				Lbs.						
United States.....	289,417	\$8,671	5.57	\$260	10,699	\$4,814	12.47	\$156	\$6,696,158	42.79	\$320,069
Spain.....	1,514,504	52,938	34.03	1,363	15,800	9,506	24.63	267	381,849	2.44	8,422
France.....	19,076	624	.40	17	2,670	1,167	3.02	44	161,390	1.03	3,496
Germany.....	48,021	2,210	1.43	44	230	99	.25	4	4,346,265	27.78	265,642
United Kingdom.....	66,070	2,333	1.50	60	3,525	1,645	4.26	59	2,778,902	17.76	69,659
Other American countries.....	2,930,518	83,994	54.00	2,332	43,270	20,635	53.46	736	633,449	4.02	22,577
Other European countries.....	44,452	1,275	.82	40	439	219	.57	7	398,152	2.54	24,338
All other countries.....	124,106	3,498	2.25	113	1,530	520	1.35	26	252,740	1.61	6,956
General total.....	5,036,164	155,543	100	4,529	78,163	38,605	100	1,299	15,648,905	100	721,159

No. 29.—*Quantity and value of sugar, molasses, sirup, and confectionery exported from all ports in the island of Cuba during the six months July 1 to December 31, 1900.*

Ports.	Sugar.				Sirup.		Confectionery.		Total value.
	Raw.		Refined.						
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
	Pounds.		Pounds.		Galls.		Pounds.		
Baracoa .....									
Batabano .....									
Caibarien .....	1, 152, 863	\$32, 500					1, 260	\$120	\$32, 620
Cardenas .....	27, 326, 255	724, 001							724, 001
Cienfuegos .....	12, 802, 071	338, 168					56	16	338, 184
Gibara .....	5, 479, 424	148, 887							148, 887
Guantanamo .....	2, 606, 707	79, 834							79, 834
Manzanillo .....									
Matanzas .....	13, 101, 582	370, 977					625	50	371, 027
Nuevitas .....	1, 941, 209	55, 328							55, 328
Sagua la Grande .....	4, 044, 657	112, 298							112, 298
Santa Cruz .....									
Santiago de Cuba .....	1, 317, 208	38, 574							38, 574
Trinidad .....							15	6	6
Tunas de Zaza .....	801, 775	23, 220							23, 220
Habana .....	8, 224, 881	234, 591	14, 483	\$787	351	\$163	141, 855	10, 787	246, 328
General total ..	78, 800, 632	2, 158, 378	14, 483	787	351	163	143, 801	10, 979	2, 170, 307

No. 30.—*Exportation of sugar, molasses, sirup, and confectionery to leading countries from the island of Cuba during the six months July 1 to December 31, 1900.*

Classes.	United States.		Spain.		France.		Germany.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Sugar:								
Raw .....	78, 766, 539	\$2, 157, 280	16, 993	\$600			355	\$15
Refined .....			14, 483	787				
Sirup .....	332	152						
Confectionery .....	112, 014	6, 931	7, 251	968	19, 364	\$2, 187	1, 818	382
General total .....		2, 164, 363		2, 345		2, 187		397

  

Classes.	United Kingdom.		American countries.		European countries.		Other countries.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Sugar:										
Raw .....			16, 745	\$483					78, 800, 632	\$2, 158, 378
Refined .....									14, 483	787
Sirup .....							19	\$11	351	163
Confectionery .....	1, 327	\$247	1, 455	170	166	\$30	406	74	143, 801	10, 979
General total .....		247		653		30		85		2, 170, 307

No. 31.—*Statement of articles exported from all ports<sup>1</sup> of the island of Cuba during the six months, July 1 to December 31, 1900.*

Articles.	United States.		Spain.		France.	Germany.		United Kingdom.	
	Value.	Duty.	Value.	Duty.	Value.	Value.	Duty.	Value.	Duty.
Animals.....	\$15								
Animal products.....	408								
Asphaltum.....	2,937								
Cocoa.....	122,614		\$8,250			\$4,909		\$25,511	
Coffee.....	76								
Copper, and manufactures of.....	1,350								
Fibers, vegetable, textile grasses, and manufactures of:									
Hemp (Manila).....	796					12,192			
Aleo fiber (Guana).....					\$2,545	4,210		160	
Yagua.....	145								
Yarey.....	3,063				4,365	6,393			
Fruits and nuts:									
Bananas.....	167,068								
Oranges and lemons.....	516								
Pineapples.....	290								
Cocoanuts.....	117,350								
Copra.....	4,134								
Other green, dried, or preserved fruits.....	125								
Hides and skins, other than fur skins:									
Hides and cattle.....	669								
All other.....	16								
Honey.....	22,744					18,537		672	
Horns, bones, and hoof.....	836					50			
Iron and steel, and manufactures of:									
Iron ore.....	151,697					8			
Manganese ore or oxide.....	127,956								
Scrap iron.....	4,674								
Manufactures of iron and steel.....	110								
Metal compositions and manufactures of.....	3,760								
Oils:									
Animal oils.....	50								
Cocoanut oils.....	17,125								
Paraffin, stearin, and wax.....	19,179					58,489		3,023	
Tortoise shell.....	2,537					13,289		979	
Sponges.....	100				1,105				
Spirits distilled:									
Rum.....	49,136							3,841	
All other distilled.....								11	
Sugar.....	1,923,304								
Candy and confectionery.....	176								
Tobacco, and manufactures of:									
Leaf, suitable for wrappers.....	387,412	\$35,716				493,775	\$28,951	2,100	\$183
Cigars.....	620	37	75	\$3		462	32		
Cigarettes.....	13								
Vegetables.....	8								
Wood, and manufactures of:									
Cabinet ware and house furniture.....	6								
Unmanufactured:									
Mahogany.....	106,766		1,500		19,160	5,799		37,774	
Sapan (Cedro).....	15,779		1,144			23,381		215	
All other unmanufactured.....	218,879		3,938			51,417		28,650	
All other articles (e. s. ).....	44,865		800					153	
Reexportation:									
Provisions.....	831								
All other articles.....	27,032		2,132					2,000	
General total.....	3,546,167	35,753	17,839	3	27,175	687,911	28,938	105,059	183

<sup>1</sup> Habana excepted.

No. 31.—*Statement of articles exported from all ports<sup>1</sup> of the island of Cuba during the six months, July 1 to December 31, 1900—Continued.*

Articles.	American countries.		European countries	Total.		Grand total.	
	Value.	Duty.	Value.	Value.	Duty.	Value.	Duty.
Animals.....						\$15	
Animal products.....						408	
Asphaltum.....						2,987	
Cocoa.....	\$1,200					162,484	
Coffee.....						76	
Copper, and manufactures of.....						1,350	
Fibers, vegetable, textile grasses, and manufactures of:							
Hemp (Manila).....				\$12,988			
Aleo fiber (Guana).....			\$3,409	10,314			
Yagua.....				145			
Yarey.....				13,831		37,288	
Fruits and nuts:							
Bananas.....				167,068			
Oranges and lemons.....				516			
Pineapples.....				290			
Cocoanuts.....				117,350			
Copra.....				4,134			
Other green, dried, or preserved fruits.....				125		289,483	
Hides and skins, other than fur skins:							
Hides and cattle.....				669			
All other.....				16		685	
Honey.....			14,860			56,813	
Horns, bones, and hoof.....						886	
Iron and steel, and manufactures of:							
Iron ore.....				151,705			
Manganese ore or oxide.....				127,956			
Scrap iron.....				4,674			
Manufactures of iron and steel.....				110			
Metal compositions, and manufactures of.....				3,750		288,205	
Oils:							
Animal oils.....				50			
Cocoanut oils.....				17,125		17,175	
Paraffin, stearin, and wax.....						75,691	
Tortoise shell.....	1,813					18,618	
Sponges.....			1,941			3,146	
Spirits distilled:							
Cordials.....	39			39			
Rum.....	270			53,247			
All other distilled.....				11		53,297	
Sugar.....	483					1,923,787	
Candy and confectionery.....	16					192	
Tobacco, and manufactures of:							
Leaf, suitable for wrappers.....	677	\$42		883,964	\$64,892		
Cigars.....	436	16		1,593	88		
Cigarettes.....				13		885,570	\$64,980
Vegetables.....						8	
Wood, and manufactures of:							
Cabinet ware and house furniture.....						6	
Unmanufactured:							
Mahogany.....				169,999			
Sapan (Cedro).....			9,540	50,159			
All other unmanufactured.....				302,884		522,942	
All other articles (e. s.).....	100					45,898	
Reexportation:							
Provisions.....	5			836			
All other articles.....	161			31,325			
Gold in coin.....	10,000			10,000		42,161	
General total.....	15,200	58	29,750			4,429,101	64,980

<sup>1</sup> Habana excepted.

No. 32.—*Statement of merchandise exported from the port of Habana, Cuba, during the six months, July 1 to December 31, 1900.*

Articles.	United States.		Spain.		France.		Germany.		United Kingdom.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
Animals.....	\$1,855		\$10		\$3					
Animal products.....	14,786		1,800							
Asphaltum.....	1,898				200		\$720		\$550	
Cocoa.....	240		78,770				490		800	
Coffee.....	280		301							
Chemicals, drugs, and dyes.....	814		700							
Fibers, vegetable, textile grasses, and manufactures of:										
Hemp (Manila).....					2,000					
Aleo fiber (Guana).....	15,333				14,995		7,227			
Yagua.....	62									
Malagua.....	26									
Twine.....	13									
Fruits and nuts:										
Guava.....	40									
Oranges and lemons.....	1,188									
Pineapples.....	20,970									
Coconuts.....			340							
Other green, dried, or preserved fruits.....	4,611		30							
Grease.....			2,200							
Hides of cattle.....	27,700				26,200		39,300			
Honey.....	7,690				8,596		8,400			
Horns, bones, and hoofs.....	11,362									
Paraffin, stearin, and wax.....	12,700		56		30,720		1,000			
Perfumery and cosmetics, etc.....			375							
Cheese.....	488									
Seeds:										
Ajonjol.....	74									
All other.....	189									
Shells:										
Tortoise shell.....					13,088		2,386			
All other.....					20					
Sponges.....	87,238		7,322		125,229		2,800		18,400	
Spirits, distilled:										
Cordials.....			36							
Rum.....	18		2,082		16				48,607	
All other distilled.....	125									
Sugar and molasses:										
Sirups.....	152									
Sugar, raw or brown.....	233,976		600				15			
Sugar, refined.....			787							
Candy and confectionery.....	6,755		958		2,187		382		247	
Tobacco and manufactures of:										
Leaf, suitable for wrappers.....	5,013,449	\$256,512	315	\$18	2,550	\$198	2,484,493	\$204,178	5,727	\$434
Cigars.....	1,281,192	27,388	819,015	6,771	157,049	3,237	1,365,226	82,433	2,767,097	68,923
Cigarettes.....	8,658	260	52,938	1,363	624	17	2,210	44	2,333	60
All other.....	4,814	156	9,506	267	1,167	44	99	4	1,646	59
Vegetables:										
Beans and dried pease.....	177		38							
All other.....	6,069		106							
Wood and manufactures of:										
All other manufactured.....					350					
Mahogany.....	3,418								3,640	
All other unmanufactured.....			25						1,058	
All other articles (n.s.).....	1,850		317						161	
Reexportation:										
Provisions.....	19,087									
All other.....	142,229	148	11,704		16,795		1,199		1,142	
Gold in coin.....	250,988				714,100					
General total.....	7,182,009	284,464	419,331	8,419	1,114,889	3,496	3,915,997	236,659	2,851,397	69,476

No. 32.—Statement of merchandise exported from the port of Habana, Cuba, etc.—Cont'd.

Articles.	American countries.		European countries.		Other countries.		Total.		Grand total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.	Value.	Duty.
Animals .....									\$1,868	
Animal products .....									16,586	
Asphaltum .....									3,868	
Cocoa .....									9,300	
Coffee .....									581	
Chemicals, drugs, and dyes .....	\$3,349								4,868	
Fibers, vegetable, textile grasses, and manufactures of:										
Hemp (Manila) .....							\$2,000			
Aloefiber (Guana) .....	60		\$4,880				42,545			
Yagua .....							62			
Majagua .....							26			
Twine .....							18		44,646	
Fruits and nuts:										
Guava .....							40			
Oranges and lemons .....							1,188			
Pineapples .....							20,970			
Coconuts .....							340			
Other green, dried, or preserved fruits .....							4,641		27,179	
Grease .....									2,200	
Hides of cattle .....									93,200	
Honey .....			6,402		\$550				31,638	
Horns, bones, and hoofs .....									11,362	
Paraffin, stearin, and wax .....					150				44,626	
Perfumery, cosmetics, etc .....	300								675	
Cheese .....									488	
Seeds:										
Ajonjoli .....							74			
All other .....	306						495		569	
Shells:										
Tortoise shell .....							15,474			
All other .....							20		15,494	
Sponges .....	3,519		2,827						247,336	
Spirits, distilled:										
Cordials .....							36			
Rum .....	11,714				5,531		67,968			
All other distilled .....							125		68,129	
Sugar and molasses:					11					
Sirups .....							163			
Sugar, raw or brown .....							234,591			
Sugar, refined .....							787		235,541	
Candy and confectionery .....	154		30		74				10,787	
Tobacco and manufactures of:										
Leaf, suitable for wrappers .....	165,371	\$10,634	216,019	\$20,016	13,630	\$1,061	7,901,554	\$493,051		
Cigars .....	862,336	8,517	180,639	4,275	235,092	5,756	6,667,646	157,800		
Cigarettes .....	83,994	2,632	1,275	40	3,498	113	155,530	4,529		
All other .....	20,635	736	219	7	520	26	38,605	1,299	14,763,335	\$656,179
Vegetables:										
Beans and dried pease .....							215			
Potatoes .....	98						98			
All other .....	125		25				6,325		6,638	
Wood and manufactures of:										
All other manufactured .....							350			
Mahogany .....					483		7,536			
All other unmanufactured .....	75				278		1,436		9,322	
All other articles (n.s.) .....	1,410		10		306				4,043	4,043
Reexportation:										
Provisions .....	497						19,584			
All other .....	61,161		260		2,970		236,460	148	256,044	148
Gold in coin .....									965,088	
General total .....	715,104	22,519	412,586	24,338	263,092	6,956			16,874,406	656,327

No. 33.—Statement of the articles imported at all ports of the island of Cuba during the six months, July 1 to December 31, 1900.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY.</b>						
Agricultural implements:						
Mowers, reapers, and parts of.....	\$5,098				\$132	
Plows and cultivators, and parts of.....	45,461					
All other, and parts of.....	101,275		\$169		2,142	
Art works, painting, and statuary.....					35	
Books, music, maps, engravings, and other printed matter:						
Books, maps, and scientific instruments for use in schools.....	12,295		3,348		2,144	
All other.....	15,864		1,230		7,077	
Bricks, glazed or unglazed: Building.....	2,989		135			
Coke and coal:						
Coal—						
Anthracite.....	132,607					
Bituminous.....	342,586				98	
Coke.....	32,118					
Chemicals, drugs, and dyes:						
Mineral waters, and other nonalcoholic beverages.....	1,823		25,607		4,442	
Quinine and all alkaloids, and cinchona.....	244				919	
Fertilizers: Natural.....	165					
Fibers, vegetable: Flax, hemp, etc., raw.....	11,441		213			
Manufactures: Single yarns for sugar bags only.....	57					
Fish: Fresh, other than salmon.....	317					
Trees, plants, and moss.....	6,807					
Wood, and manufactures of: Pine wood, unplanned.....	620,745					
Manufactures of: Furniture, not elsewhere specified.....	4,741		4,065			
Gold: Coin.....	37,900					
Silver: Coin.....	9,659		9,796			
All other articles, not elsewhere enumerated.....	71,448		1,293		1,266	
<b>SUBJECT TO DUTY.</b>						
Agricultural implements: All other, and parts of.....	3,897	\$399				
Aluminum, and manufactures of.....	3,013	683			48	\$11
Animals:						
Cattle.....	923,841	94,221	32	\$2		
Horses.....	140,964	19,618	386	10		
Mules.....	124,292	7,601				
Hogs.....	108,386	10,179	12	1		
Sheep.....	2,387	339	10	2		
All other.....	1,416	129	511	79	32	7
Articles brought in baggage, having no commercial values, but dutiable.....		1,064		661		22
Art works, painting, and statuary.....	1,402	203	1,345	247	1,640	348
Bones, hoofs, horns, and horn tips, strips, and waste.....	155	35			147	76
Blacking:						
Stove polish.....	93	31	363	81		
All other.....	6,190	526	86	17	1,802	94
Books, music, maps, engravings, and other printed matter: All other.....	20,141	1,939	44,110	5,466	8,506	2,484
Brass, and manufactures of.....	20,138	4,665	12,200	2,474	8,393	900
Breadstuffs:						
Bread and biscuit.....	16,302	3,020	4,943	675	1,855	194
Barley.....	896	50				
Bran, middlings, and mill feed.....	23,211	5,808				
Corn.....	295,439	42,563	1,820	260		
Corn meal.....	2,091	396	11			
Oats.....	47,785	8,686	25	2		
Oatmeal.....	178	45				
Macaroni and vermicelli.....	3,801	953	2,465	614	189	48
Rye.....	847	41				
Wheat.....	180	29				
Wheat flour.....	1,128,929	262,111	543	67		
Preparations of, for table food.....	2,878	721	2,212	563	543	137
All other.....	1,986	489	846	196	1,564	390
Bricks, glazed or unglazed:						
Building.....	2,483	285	2,359	811	2,181	2,096
Fire.....	60,775	6,091	1,148	130		
Bristles.....	924	100			90	30
Broom corn.....	8,069	443				



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No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Brooms and brushes .....	\$10,499	\$3,094	\$241	\$83	\$9,735	\$3,385
Cider.....	90	21	40,589	3,394		
Candles.....	1,147	250	123,046	22,760	1,277	331
Cars, carriages, and other vehicles, and parts of:						
For steam railways .....	114,947	11,683				
For other railways.....	91,785	9,460			12	3
Cycles, and parts of.....	8,692	1,764	88	18	245	49
All other carriages, and parts of.....	77,324	16,023			11,695	2,929
Celluloid, and manufactures of.....	1,987	701	1,178	424	7,196	2,449
Cement.....	54,541	14,460	732	93	4,352	1,249
Crockery.....	8,104	1,773	29,723	4,333	3,153	877
Clocks, watches, and parts of:						
Clocks, and parts of.....	7,105	1,779	17	4	669	168
Watches, and parts of.....	7,588	1,905			7,916	1,980
Cocoa.....	6,171	2,467			90	33
Coffee.....	718,908	417,564				
Copper, and manufactures of:						
Ingots, bars, and sheets.....	9,707	1,557	1		18	3
Manufactures of.....	88,881	15,535	407	78	5,408	1,343
Cork, and manufactures of cork bark:						
Cork stoppers.....	1,740	77	11,967	763	221	35
All other.....	1,073	93	34	3	38	4
Cotton, and manufactures of:						
Cotton, raw.....	3,553	610	2,455	171	179	4
Manufactures of cloths—						
Closely woven.....	49,719	20,655	83,509	22,625	51,876	13,359
Loosely woven, muslins, etc.....	82,732	25,952	208,190	49,412	71,367	10,551
Wearing apparel.....	18,740	6,862	25,032	8,329	33,183	4,710
Carpets.....	91	11	25	12		
Yarn and thread.....	670	479	3,360	1,429	10,736	3,424
Quiltings and piques.....	1,425	584	549	89	1,894	359
Velveteens, corduroys, etc.....	1,154	466	8,073	3,962	1,859	592
Tulles and laces.....	1,312	431	24,339	3,751	26,249	6,090
Knit fabrics.....	5,697	2,365	203,958	79,510	90,952	29,041
Waste, cops, and mill.....	6,498	645	2,450	241	39	5
All other manufactures of.....	25,105	7,630	284,693	77,457	38,873	9,302
Chemicals, drugs, and dyes:						
Acids.....	14,206	1,630	46	6	1,274	29
Ashes, pot and pearl.....	3,397	350			4	
Copper, sulphate of.....	1,725	131	16	5	50	2
Dyes.....	582	80	17	4	29	8
Mineral waters and other nonalcoholic beverages.....			719	68	6,177	1,195
Medicines, patent and proprietary.....	84,052	9,768	8,428	231	57,904	6,022
Opium.....	6,166	6,720	1,696	1,827	10	17
Roots, herbs, and bark, n. e. s.....	1,059	116	3,034	575	344	25
Quinine and all alkaloids and cinchona.....	23	1				
Vanilla beans.....	195	50			24	6
All other.....	77,450	8,882	11,107	1,300	38,693	4,400
Earthen, stone, and china ware:						
Earthen and stone ware.....	8,468	1,189	7,372	1,483	3,234	1,025
China ware.....	2,515	532	669	257	8,239	5,376
Eggs.....	351,473	57,254				
Fertilizers, manufactured.....	4,026	69	67	1		
Fireworks.....	69	23				
Fans.....	1,172	351	10,398	3,120	2,639	715
Fibers, vegetable:						
Esparto, rushes, vegetable hair, cane osiers, fine straw, palm, and genista.....	6,135	1,382	246	35	386	25
Manufactures of—						
Bags for sugar.....	7,005	1,428	1,600	152		
Carpets.....	348	60	9	1		
Cordage and rope.....	15,547	4,063	7,603	1,187	8	2
Twine.....	958	139	14,093	2,159	537	113
All other.....	5,945	1,725	119,963	25,613	33,473	8,124
Fish, including shellfish:						
Dried, smoked, or cured—						
Cod, haddock, hake, and pollock.....	107,097	13,340	85	4	2,887	185
Herring.....	6,112	820				
All other.....	17,636	2,978	2,519	442		
Pickled—						
Mackerel.....	463	104				
All other.....			4,000	113		
Salmon—						
Canned.....	573	154	242	60		
All other, fresh or cured.....	1,540	224	13,512	3,393	6	2

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Fish, including shellfish—Continued.						
Canned fish, other than salmon and shellfish—						
Caviar .....	\$128	\$32	\$456	\$114		
All other .....	1,594	420	51,431	12,857	\$1,764	\$440
Shellfish, oysters .....	1,185	191				
All other shellfish .....	173	26	248	17		
All other fish and fish products .....	438	99	12,739	3,186	1,229	307
Fruits and nuts:						
Fruits—						
Apples, dried .....	55	7				
Apples, green or ripe .....	27,028	3,562	75	13	1	1
Prunes .....	1,542	103				
Raisins .....	2,945	358	33,361	2,976	175	11
All other, green, ripe, or dried .....	38,824	3,292	116,398	19,465	687	36
Preserved fruits—						
Canned .....	8,770	2,198	23,813	5,952	2,627	658
All other .....	2,966	738	14,387	3,598	2,455	612
Nuts .....	68	7	32,423	4,184	2	1
Gums and resins:						
Rosin .....	3,276	1,034				
Tar .....	3,828	1,324				
Turpentine and pitch .....	5,729	1,550	150	9	13	1
Turpentine, spirits of .....	28,060	4,979			5	1
Caoutchouc and gutta-percha .....	186	11				
Glass and glassware:						
Glass packages, paying duty separate from their contents .....	48,393	12,441	16,129	3,106	4,360	944
Window glass .....	1,091	378			1,383	570
All other .....	55,486	14,895	25,300	5,776	21,106	5,113
Glucose and grape sugar .....	776	268			10	2
Glue .....	4,266	721	438	80	899	139
Grease and grease scraps and soap stock .....	23,146	1,448	633	34		
Gunpowder and explosives:						
Gunpowder .....	14,235	4,488				
All other explosives .....	8,379	1,679				
Games and toys .....	9,759	1,864	8,922	1,235	8,102	1,257
Hair, and manufactures of .....	55	24	13	5	355	135
Hay .....	29,184	6,553				
Hides and skins other than fur skins:						
Goat skins .....	3,577	546	3,306	493	2,221	247
Hides of cattle .....	15,639	2,342	4,938	735	2,074	334
All other .....	13,991	2,296	21,214	3,178	5,080	782
Honey .....			5	2		
Hops .....	1,520	165				
Hats and caps .....	10,950	2,203	8,016	1,603	56,463	11,290
Ice .....	16	4				
Ink:						
Printers' .....	1,365	237			1	
All other .....	2,361	249	642	180	663	141
Instruments and apparatus for scientific purposes, telegraph, telephone, and other electrical .....	45,240	9,212	47	12	1,284	265
Incandescent electric lamps .....	2,083	316	50	10	800	120
Iron and steel, and manufactures of:						
Needles, pins, pens, hooks, hairpins, and surgical instruments .....	6,313	2,213	311	31	6,475	934
All other fine articles .....	22,159	3,378	78	11	6,071	911
Pig iron .....	65	6				
Scrap and old .....					16	
Bar iron .....	35,559	6,674				
Bars and rods of steel .....	68,535	10,843				
Hoops, bands, and scroll .....	12,832	3,161			3	
Rails for railways—						
Iron .....	76,761	7,710				
Steel .....	104,714	10,473				
Sheets and plates—						
Iron .....	10,155	1,110	131	17	941	85
Steel .....	6,433	1,744				
Structural iron and steel .....	182,994	32,853				
Wire and wire cables .....	62,282	9,767	268	44	243	7
Builders' hardware, saws, and tools—						
Locks, hinges, and other builders' hardware .....	20,434	2,312	544	116	1,141	131
Saws .....	6,419	627			36	3
Tools not elsewhere specified .....	68,139	10,840	440	83	5,540	563
Car wheels .....	6,634	637				
Castings not elsewhere specified .....	96,338	9,991	9		2,759	171

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Iron and steel, etc.—Continued.						
Cutlery—						
Table .....	\$5,046	\$1,672	\$36	\$7	\$4,298	\$1,131
All other .....	6,281	1,607	396	78	5,473	1,012
Firearms .....	2,758	697	7,644	2,135	496	135
Machinery and machines, and parts of—						
Cash registers .....	1,833	372			550	110
Electrical machinery .....	23,828	4,859			770	154
Laundry machinery .....	9,921	1,985				
Metal-working .....	65,437	11,685			89	18
Printing presses, and parts of .....	3,602	720	195	39	141	28
Pumps and pump machinery .....	45,494	8,984	300	60	2,075	415
Sewing machines, and parts of .....	67,303	13,448			21	4
Shoe machinery .....	1,212	243	59	12	6	1
Steam engines, and parts of—						
Locomotives .....	111,675	11,372				
Stationary .....	26,098	5,110	35	7	897	180
Boilers and parts of engines .....	154,427	21,775			822	165
Typewriter machines .....	21,158	4,231				
Sugar and brandy machinery .....	312,702	32,485			2,842	285
Nails and spikes—						
Cut .....	9,546	2,488		1		
Wire .....	8,926	1,993	13	2	23	4
All other, including tacks .....	52,147	9,751	79	5	5,157	792
Pipes and fittings .....	67,601	11,251				
Scales .....	7,762	2,467			116	5
Scales and balances .....	16,183	3,149			1,157	233
Stoves and ranges, and parts of .....	2,732	416			38	
All other manufactures of iron and steel .....	165,521	25,003	3,607	382	10,812	1,745
Jewelry, and other manufactures of gold and silver:						
Jewelry .....	2,846	427	151	38	8,723	548
Lamps .....	29	14				
Chandeliers and all other devices for illuminating purposes .....					62	8
All other manufactures of gold and silver .....	1,740	312	1,624	289	3,502	554
Lead, and manufactures of:						
Pigs, bars, and old .....	1,663	178	263	37		
Pipe .....	4,272	771	1,025	133		
All other manufactures of .....	10,941	2,197	3,848	503	1,018	132
Leather and manufactures of:						
Sole leather .....	3,727	557	430	80		
Upper leather .....	516	78	1,700	255		
Splints, buff, grain, and all other upper .....	13	4	90	23	889	222
All other leather .....	3,343	633	1,415	310	2,765	535
Manufactures of—						
Boots and shoes .....	169,788	33,324	620,096	139,302	787	245
Harness and saddles .....	11,760	1,124	10	3	2,064	116
Trunks, valises, and traveling bags .....	1,386	294	243	119	543	88
All other .....	17,305	3,603	7,706	1,996	9,851	2,231
Lime .....	425	69			15	4
Malt .....	1,156	134				
Malt liquors:						
Beer in wood .....	19,157	13,130				
Beer in bottles .....	174,053	44,926	5,014	439		
All other malt liquors .....	39	15	321	28		
Marble and stone, and manufactures of:						
Stone, paving, unwrought .....	800	31	290	241		
Building stone .....	1,642	340	1,405	453	18	2
All other .....	5,550	1,596	2,682	734	1,080	34
Matches .....	2,135	1,048	480	197	129	65
Metal and metal compositions, tin:						
In sheets .....	178	15				
Manufactured articles .....	46,978	767	3,462	622	4,054	740
Musical instruments:						
Organs .....	396	157				
Pianofortes .....	1,446	579	3,929	1,572	2,175	871
All other musical instruments and parts of .....	1,247	484	2,756	1,103	1,775	710
Oilcloths .....						
For floors .....	18	1			36	4
All other .....	20,998	2,947	880	6	300	78
Oils:						
Animal oils—						
Fish oil .....	232	36	286	26		
Lard oil .....	30	3				
Whale oil .....	2					
All other animal oils .....	9,894	612	29	2	518	32

No. 33.—*Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.*

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Oils—Continued.						
Mineral oils—						
Petroleum, crude	\$82,156	\$43,298				
All other natural oils without regard to gravity	35,054	11,854				
Mineral, refined or manufactured—						
Naphtha, including the lighter products of distillation	5,434	2,559			\$110	\$31
Illuminating oils	56,157	47,295				
Lubricating and heavy paraffin oil	2,012	8,519			9	2
Residuum, including tar and all other from which light pitches have been distilled	1,981	695				
Vegetable oils—						
Cotton-seed oil	11,337	2,330			192	11
Linseed oil	2,967	526	\$190	\$38	1,306	318
Olive oil	243	42	251,228	26,061	4,508	702
Volatile or essential oils—						
Peppermint	6	3				
All other	1,074	207	448	149		
All other vegetable oils	1,780	360	2,512	300	880	193
Paints, pigments, and colors:						
Carbon black, gas black, and lamp-black	40	8				
Zinc and oxide of	757	245	2		60	6
All other	44,379	11,348	4,449	799	3,210	692
Paper, and manufactures of:						
Paper pulp—						
In sheets	46,310	16,206	37,133	9,761	26,831	9,826
All other	55,906	14,810	96,427	16,795	30,254	9,065
Manufactures of—						
Paste and carton pierre	761	140	60	17	39	1
Wrought	1,641	421	2,160	526	300	60
Paraffin and wax	182	21	21	2	37	7
Perfumery and cosmetics	7,887	3,197	276	73	59,217	20,812
Plated ware	16,756	4,205	403	101	5,423	1,349
Provisions, comprising meat and dairy products:						
Meat products—						
Beef products—						
Beef, canned	2,751	645				
Beef, fresh	142,507	19,960				
Beef, salted or pickled	49,680	8,396	2	1		
Beef, jerked	706	192				
Beef, tallow	28	2				
Hog products—						
Bacon	5,579	1,413	2			
Hams and shoulders	349,180	87,037	18,373	2,736	17	3
Pork, canned	331	84	598	150		
Pork, fresh	17,333	858	2			
Pork, salted or pickled	487,097	84,639	85	6		
Lard	1,452,784	272,317	4,941	364	5	1
Lard products and substitutes for (cottonolene, lardine, etc.)	3,175	601	471	46		
Mutton	5,447	1,086				
Oleomargarine	2,696	9,139				
Imitation butter	76	11				
Poultry and game	77,040	16,243	24	6		
All other meat products	89,191	19,283	78,641	19,661	3,381	846
Dairy products—						
Butter	17,273	4,842	22,496	3,843	473	86
Cheese	28,199	4,536	3,526	463	2,889	543
Condensed milk	187,873	18,781			416	41
Rice	1,448	259	16,175	2,434	3,387	886
Rubber, and manufactures of:						
Belting, hose, and bagging	4,728	403	89	4	24	
Boots and shoes	904	267				
All other	23,701	4,522	10,035	1,503	2,799	396
India rubber, scrap and old	2,881	235			238	8
Samples, with commercial value		1				
Salt	841	124	19,739	18,572		
Seeds.						
Clover seed	596	37	611	8		
Flax and timothy seed	224	27	2,284	324	130	21
All other	3,787	326	12,608	1,425	859	113

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Shells .....	\$1,574	\$728			\$812	\$630
Silk, and manufactures of:						
Raw .....	450	202			188	89
Manufactures of—						
Yarn and thread .....	1,897	629	\$150	\$68	588	265
Velvet and plushes .....					733	830
Tulles and laces .....	212	96	124	56	8,822	3,796
Knit fabrics .....	32	14			241	112
All other .....	5,847	2,403	19,129	8,622	161,360	72,929
Spices:						
Pepper .....	3,953	988	142	36		
All other .....	2,747	687	21,791	5,443	52	13
Soap:						
Common soap .....	13,635	5,229	111,776	40,830	2,967	975
All other .....	4,901	1,862	32	12	5,991	1,163
Spermaceti and spermaceti wax .....			720	108		
Spirits, distilled:						
Brandy—			385	423	466	278
Whisky—						
Bourbon .....	627	196			238	222
Rye .....	414	191				
All other distilled .....	1,643	790	8,707	4,472	37,931	21,632
Starch .....	11,548	3,760	60	2	24	3
Stereotype and electrotype plates .....	267	67				
Straw and palm leaf, and manufactures of .....	2,596	448	8	1	936	219
Sugar and molasses:						
Molasses .....	18	4				
Sirup .....	1					9
Sugar, raw .....	444	227				
Sugar, refined .....	12,400	6,394			83	48
Candy and confectionery .....	15,912	3,951	42,547	10,636	3,637	911
Tea .....	90	25			73	19
Tobacco, and manufactures of:						
Unmanufactured—						
Leaf .....	1,078	309				
All other .....	2,417	760				
Manufacturers of—						
Cigars .....	2	5				
Plug .....	19,541	7,350				
Powder and snuff .....	608	224				
In cakes .....	8,059	2,116				
All other .....	2,382	1,071				1
Varnish .....	12,796	4,598	1		1,242	161
Vegetables:						
Beans and pease .....	239,053	36,406	27,270	2,942		
Onions .....	6,891	2,010	182,221	31,446		
Potatoes .....	236,534	52,120	5,539	878		
Vegetables, canned .....	6,392	1,598	28,406	7,101	2,860	716
Dried pulse .....	5,562	861	53,482	4,731	15	1
All other (including pickles and sauce) .....	33,488	7,822	47,155	11,116	8,184	2,048
Vinegar .....	52	46			531	397
Vessels:						
Steam .....	36,400	314				
Sailing .....	53,165	2,455				
Whalebone .....	45	19			306	258
Walking sticks, umbrellas, and parasols .....	6,182	1,289	10,743	2,687	8,098	1,938
Wines:						
In bottles .....	1,861	586	42,406	15,893	1,740	574
In other coverings .....	2,761	1,523	856,017	636,341	6,560	3,252
Sparkling liquors and cordials .....	1,279	620	908	522	13,666	6,751
Wood, and manufactures of:						
Timber, and unmanufactured wood—						
Sawed .....	26,634	2,044	1			
Logs and other .....	1,613	214				
Lumber—						
Boards, deals, and planks .....	5,189	273				
Joists and scantlings .....	750	53				
Shingles .....	533	57			4	1
Shooks—						
Box .....	16,528	1,029	157	3	88	5
All other .....	12,668	98	357	82	30	11
Staves .....	4,782	292				
Heading .....	4,624	352				
All other .....	11,039	916	1,666	128	15	4

No. 33.—*Statement of the articles imported at all ports of the island of Cuba, etc.*—Cont'd.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>SUBJECT TO DUTY—continued.</b>						
Wood, and manufactures of—Cont'd.						
Manufactures of—						
Wood, ordinary, composing cases wherein imported goods are packed	\$49,648	\$8,594	\$14,587	\$1,960	\$8,006	\$3,912
Doors, sashes, and blinds	4,736	1,210	104	50	310	31
Furniture not elsewhere specified	118,204	82,477	1,248	293	3,110	729
Hogsheads and barrels, empty	106,001	13,121	102,129	11,662	798	112
Trimings and moldings and house finishings	3,929	1,103	1,138	269	710	258
Wooden ware	26,774	7,322	2,729	449	2,264	365
Wood pulp	320	33	231	13		
All other	15,885	3,900	2,330	793	3,255	1,138
Wool, and manufactures of:						
Raw	144	28	3	1	114	45
Manufactures of—						
Carpets	481	191	228	92	1,833	732
Flannels and blankets	841	336	2,191	877	2,486	993
Wearing apparel	6,663	2,625	9,278	3,712	4,927	1,968
Woolen yarn	2	1	464	210	2,041	917
Cloth, spun or twilled	144	58	349	139	36	15
All other manufactures of	3,145	1,220	24,954	9,672	141,383	56,538
Zinc, and manufactures of	4,380	1,170	514	51	1,306	245
All other articles not elsewhere enumerated	656,297	104,020	62,155	13,971	105,828	33,150
Total	14,665,819	2,708,279	4,704,867	1,491,617	1,486,782	433,148

Articles.	Germany.		United Kingdom.		American countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY.</b>						
Agricultural implements:						
Mowers, reapers, and parts of	\$255		\$3,628			
Plows and cultivators, and parts of	1,096		5,511		\$10	
All other, and parts of	6,674		19,403		2	
Books, music, maps, engravings, and other printed matter:						
Books, maps, and scientific instruments for use in schools	234		458		30	
All other	3,376		2,340			
Coke						
Chemicals, drugs, and dyes:						
Mineral waters, and other nonalcoholic beverages	1,841		6,159		16	
Quinine and all alkaloids and cinchona	261					
Fertilizers: Natural					282,725	
Fibers, vegetable: Flax, hemp, etc., raw	560		35,178		59,709	
Trees, plants, and moss					182	
Wood, and manufactures of: Pine wood, unplaned					21,462	
Manufactures of: Furniture, not elsewhere specified	1,750					
All other articles not elsewhere enumerated	5,870		3,180		757	
<b>SUBJECT TO DUTY.</b>						
Agricultural implements: All other and parts of					5	\$1
Aluminum, and manufactures of	485	\$122	3			
Animals:						
Cattle			3,236	\$120	2,902,232	197,195
Horses			330	35	98,511	20,272
Mules			107	30	37,418	5,472
Hogs			389	50	2,316	297
Sheep					489	103
All other					626	174
Articles brought in baggage, having no commercial values, but dutiable						219
Art works, painting, and statuary	5,116	1,226	418	161		

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	Germany.		United Kingdom.		American countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
FREE OF DUTY—continued.						
Bones, hoofs, horns, and horn tips, strips, and waste.....	\$174	\$94	\$2	\$1		
Blacking:						
Stove polish.....	30	2				
All other.....	940	134	507	76		
Books, music, maps, engravings, and other printed matter: All other.....	31,513	7,816	1,431	338	\$7	
Brass and manufactures of.....	5,482	670	1,550	323		
Breadstuffs:						
Bread and biscuit.....	860	111	9,793	1,259		
Barley.....	24,695	1,621				
Corn meal.....			197	49		
Preparations of, for table food.....			2,576	644		
All other.....	364	814	1,700	458		
Bricks, glazed or unglazed:						
Fire.....	135	24	8,115	6,130		
Bristles.....	890	110	138	48		
Brooms and brushes.....	2,372	785	964	339		
Cider.....	11	2	2,804	570		
Candles.....	387	96	1,446	379		
Cars, carriages, and other vehicles, and parts of:						
Cycles, and parts of.....	297	60	420	84	10	\$2
All other carriages and parts of.....	692	172			49	12
Celluloid, and manufactures of.....	4,081	1,349	232	68		
Cement.....	1,144	315	12,346	2,772		
Crockery.....	438	206	482	152	5	2
Clocks, watches, and parts of:						
Clocks, and parts of.....	1,719	433	640	193		
Watches, and parts of.....	9,543	2,389	43	17	65	16
Cocoa.....	216	46	258	73	6,325	2,967
Coffee.....			6,910	3,687	285,031	49,114
Copper, and manufactures of:						
Ingots, bars, and sheets.....	875	121	5,963	808		
Manufactures of.....	8,177	1,905	10,671	1,823	2	
Cork, and manufactures of cork bark:						
Cork stoppers.....	254	23	1	1		
All other.....	5					
Cotton, and manufactures of:						
Cotton, raw.....			29,082	8,319		
Manufactures of cloths—						
Closely woven.....	26,913	5,974	322,575	116,824		
Loosely woven, muslins, etc.....	28,696	5,202	654,173	209,752	11	3
Wearing apparel.....	3,849	844	2,235	1,187		
Yarn and thread.....	3,148	885	85,418	20,112		
Quiltings and piques.....	509	166	6,783	2,992		
Velveteens, corduroys, etc.....	485	160	13,656	8,770		
Tulles and laces.....	13,979	6,036	95,494	29,758		
Knit fabrics.....	66,630	22,177	6,192	2,333	26	11
Waste, cops, and mill.....			1,785	126		
All other manufactures of.....	55,846	13,050	186,902	57,864	18	5
Chemicals, drugs, and dyes:						
Acids.....	1,164	57	1,854	73		
Ashes, pot and pearl.....	525	17	10,214	570		
Copper, sulphate of.....	145	12	2,007	234		
Dyes.....	800	108	45	9		
Mineral waters and other nonalcoholic beverages.....			89	16	10	1
Medicines, patent and proprietary.....	5,073	710	5,663	718	2,860	374
Opium.....	60	58	1,942	2,039		
Roots, herbs, and bark, n. e. s.....	1,714	90	1,092	82		
Quinine and all alkaloids and cinchona.....	384	26	2,863	459		
Vanilla beans.....	45	11	120	30	1	
All other.....	10,288	667	23,684	2,412	544	110
Earthen, stone, and china ware:						
Earthen and stone ware.....	22,529	7,097	30,389	9,062	161	174
China ware.....	13,122	4,441	1,760	545	13	4
Eggs.....					65	23
Fireworks.....	2					
Fans.....	1,155	347	286	87	50	15
Fibers, vegetable:						
Esparto, rushes, vegetable hair, cane osiers, fine straw, palm, and genista.....	591	42	115	2		
Manufactures of—						
Bags for sugar.....	25,121	4,929	117,907	23,485	12	3
Carpets.....	159	44	240	35		
Cordage and rope.....	17	3	309	109		
Twine.....	4,755	1,034	697	160		
All other.....	10,902	2,238	434,983	97,652	1,098	324

No. 33.—*Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.*

Articles.	Germany.		United Kingdom.		European countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Fish, including shellfish:						
Dried, smoked, or cured—						
Cod, haddock, hake, and pollock	\$1,011	\$65	\$190,046	\$20,676	\$33,470	\$4,251
Herring			49	10	20	5
All other			179	12		
Pickled—						
Mackerel			662	150	707	136
Canned fish, other than salmon and shellfish—						
Caviar		10	114	28		
All other	42	1	67	17		
All other shellfish					292	20
All other fish and fish products			263	66		
Fruits:						
Apples, dried			1,431	172		
Apples, green or ripe			626	124	15	8
All other, green, ripe, or dried			1,089	191	2,074	614
Preserved fruits—						
Canned	9	2	96	24		
All other	9	2	104	26	4	1
Gums and resins:						
Rosin	2					
Tar	152	16				
Turpentine, spirits of			735	81		
Caoutchouc and gutta-percha			6	1		
Glass and glassware:						
Glass packages, paying duty separate from their contents	5,337	1,849	13,132	4,415	27	1
Window glass	8,260	2,715	827	65		
All other	51,782	13,428	2,342	664	2	2
Glucose and grape sugar	126	27	230	69	189	33
Glue	1,904	434	288	23		
Grease and grease scraps and soap stock			5			
Explosives other than gunpowder	190	125				
Games and toys	22,517	5,227	667	199		
Hair, and manufactures of	141	57				
Hay			9,090	2,273	17	4
Hides and skins other than fur skins:						
Goat skins			35	5		
Hides of cattle			140	21	550	55
All other	149	22	466	71	661	100
Hops	1,022	50				
Hats and caps	2,237	447	26,034	5,208	77,239	15,446
Ink:						
Printers'	60	11				
All other	912	127	2,599	538	4	
Instruments and apparatus for scientific purposes, telegraph, telephone, and other electrical	1,802	362	941	188		
Incandescent electric lamps	17	3	201	13		
Iron and steel, and manufactures of:						
Needles, pins, pens, hooks, hairpins, and surgical instruments	6,442	2,671	6,872	840		
All other fine articles	21,763	3,531	21,546	3,948	3	
Pig iron			368	63		
Bar iron			15,625	2,753		
Bars and rods of steel	450	84	29,348	4,518		
Hoops, bands, and scroll			24,041	4,508		
Rail for railways—						
Iron	49	3				
Steel			46,054	4,606		
Sheets and plates—						
Iron	630	63	8,098	1,591		
Steel			1,981	383		
Wire and wire cables	736	57	5,824	611		
Builders' hardware, saws, and tools—						
Locks, hinges, and other builders' hardware	5,318	592	11,060	1,932		
Saws	674	74	544	120		
Tools not elsewhere specified	15,765	1,932	22,520	4,621		
Car wheels			803	12		
Castings not elsewhere specified	6,374	755	16,871	2,021		
Cutlery—						
Table	2,708	593	2,158	433		
All other	8,061	1,654	7,866	915		
Firearms	657	165	108	27	25	6



No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	Germany.		United Kingdom.		European countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Iron and steel, etc.—Continued.						
Machinery and machines, and parts of—						
Electrical machinery .....	\$71	\$14	\$29	\$6		
Metal-working .....	3,909	785	8,549	1,746	\$20	\$4
Printing presses, and parts of ..	878	174				
Pumps and pump machinery .....	1,594	319	2,714	543		
Sewing machines, and parts of ..	1,404	281	28	6		
Steam engines, and parts of—						
Locomotives .....			690	80		
Stationary .....	508	102		49		
Boilers and parts of engines .....	885	177	984	197		
Typewriter machines .....	257	51	45	9		
Sugar and brandy machinery .....	5,456	546	9,753	1,143		
Nails and spikes—						
Cut .....	2,449	404	1,564	263		
Wire .....	842	131	861	84		
All other, including tacks .....	15,239	2,108	17,153	2,461		
Pipes and fittings .....	15		8,086	1,311		
Saws .....	109	9	526	87		
Scales and balances .....	545	108	115	22		
Stoves and ranges, and parts of ..	131	11	733	116		
All other manufactures of iron and steel .....	29,259	4,394	75,319	13,002		
Jewelry, and other manufactures of gold and silver:						
Jewelry .....	28,720	4,339	27	2		
All other manufactures of gold and silver .....	9,281	1,158	350	80	4	10
Lead, and manufactures of:						
Pigs, bars, and old .....	794	104	118	13		
Pipe .....			90	14		
All other manufactures of .....	1,436	254	331	60		
Leather, and manufactures of:						
Sole leather .....			140	21	1,600	240
Splints, buff, grain, and all other upper .....	207	51	159	40		
All other leather .....	568	138	456	102	12	5
Manufactures of—						
Boots and shoes .....	557	120	18	6	54	15
Harness and saddles .....	25	1	289	10	589	196
Trunks, valises, and traveling bags .....	198	30	1,136	287		
All other .....	9,418	2,301	9,435	2,530	1,291	574
Lime .....			153	27		
Malt liquors:						
Beer in wood .....			147	104		
Beer in bottles .....	27,894	6,893	97,633	18,061	53	9
All other malt liquors .....			676	98		
Marble and stone, and manufactures of:						
Building stone .....	21	1	28	14		
All other .....	1,072	57	1,338	434	89	5
Matches .....	5	1	2,499	947		
Metal and metal compositions, tin:						
In sheets .....	84	27	8,697	1,562		
Manufactured articles .....	5,025	502	5,642	918	1	
Musical instruments:						
Organs .....	33	13				
Pianofortes .....	2,799	1,119			63	25
All other musical instruments and parts of .....	9,420	3,776			6	2
Oilcloths:						
For floors .....	251	33	40	12		
All other .....	1,546	147	212	23		
Oils:						
Animal oils—						
Fish oil .....	50	7				
Whale oil .....	9					
All other animal oils .....	299	13	940	99		
Mineral oils—						
All other natural oils without regard to gravity .....			120	47		
Mineral, refined or manufactured—						
Naphtha, including the lighter products of distillation .....	440	125				
Lubricating and heavy paraffin oil .....			1,013	406		
Residuum, including tar and all other from which light pitches have been distilled .....			20	3		

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	Germany.		United Kingdom.		American countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Oils—Continued.						
Vegetable oils—						
Cotton-seed oil.....	\$2					
Linseed oil.....	68	\$14	\$16,931	\$3,774		
Olive oil.....			20	3		
Volatile or essential oils—						
All other.....	227	106	1,613	555		
All other vegetable oils.....	209	21	867	251		
Paints, pigments, and colors:	5					
Carbon black, gas black, and lamp-black.....			355	103		
Zinc and oxide of.....	47	15	1,103	269		
All other.....	8,376	1,946	34,283	11,538		
Paper, and manufactures of:						
Paper pulp—						
In sheets.....	51,334	20,680	1,992	444		
All other.....	49,525	15,267	1,925	634	\$9,653	\$361
Manufactures of—						
Paste and carton pierre.....	99	31				
Wrought.....	61	22	15	2		
Paraffin and wax.....	882	141	5	1		
Perfumery and cosmetics.....	1,809	642	2,473	949	3	1
Plated ware.....	9,226	2,288	2,216	554	5,360	1,676
Provisions, comprising meat and dairy products:						
Meat products—						
Beef products—						
Beef, jerked.....			11,029	2,831	709,249	22,253
Hog products—						
Hams and shoulders.....	543	65	86	12	94	16
Pork, salted or pickled.....					20	5
Oleomargarine.....	57	44	390	48		
Poultry and game.....			109	46	912	194
All other meat products.....	318	79	854	364	100	25
Dairy products—						
Butter.....	16	8	3,110	417		
Cheese.....	3,642	617	37,047	6,935	210	19
Condensed milk.....	13	1	28,476	2,846		
Rice.....	580,946	131,406	890,867	204,702	73	10
Rubber, and manufactures of:						
Belting, hose, and bagging.....	313	13				
All other.....	7,022	890	12,655	1,753	5	1
India rubber, scrap and old.....			50	32		
Salt.....	1,199	760	1,970	1,310		
Seeds:						
Flax and timothy seed.....			147	15		
All other.....	579	49	1,929	96	260	52
Shells.....	1,272	587				
Silk, and manufactures of:						
Raw.....			32	14		
Manufactures of—						
Yarn and thread.....	60	27	955	430		
Velvet and plushes.....	59	27	504	227		
Tulles and laces.....	584	262	519	233		
Knit fabrics.....	60	27				
All other.....	39,835	17,938	18,732	8,413	40	18
Spices:						
Pepper.....			33	9		
All other.....	15	4	1,171	293		
Soap:						
Common soap.....	300	72	750	351		
All other.....	209	34	207	101	4	1
Spermaceti and spermaceti wax.....			65	14		
Spirits, distilled:						
Brandy.....	15	4	18	7	125	56
Whisky—						
Bourbon.....			754	371		
Rye.....	200	17	73	31		
All other distilled.....	2,677	499	1,112	647	2	8
Starch.....	11,819	2,612	34,643	7,742	6,550	900
Straw and palm leaf, and manufactures of.....			932	106	1,455	136
Sugar and molasses: Candy and confectionery.....	743	186	2,451	615	14	3
Tea.....			528	224		
Varnish.....	1,411	343	1,733	175		
Vegetables:						
Beans and pease.....	592	110	10,356	2,901	114,312	30,159
Onions.....					4,414	524

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	Germany.		United Kingdom.		American countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>SUBJECT TO DUTY—continued.</b>						
<b>Vegetables—Continued.</b>						
Potatoes.....	\$105	\$18	\$122,928	\$35,016	\$11,555	\$2,884
Vegetables, canned.....	715	178	36	9	63	16
Dried pulse.....			805	196	62,917	6,880
All other (including pickles and sauce).....	583	145	1,431	411	187	57
Vinegar.....			40	55		
Vessels: Sailing.....			3,000	605		
Whalebone.....	820	229	72	14		
Walking sticks, umbrellas, and parasols.....	896	224	2,261	567	70	18
Wines:						
In bottles.....	282	92	411	175	100	44
In other coverings.....	6	5			28	7
Sparkling liquors and cordials.....	20	13	1,423	485		
Wood, and manufactures of:						
Timber, and unmanufactured wood—					11	2
Logs and other.....						
Lumber—						
Shingles.....	36	6	18	3		
Shooks—						
Box.....			28	3	4	
All other.....	38	8	24	8	115	36
Staves.....						
Headings.....						
All other.....			437	88		
Manufactures of—						
Wood, ordinary, composing cases, wherein imported goods are packed.....	7,473	3,378	15,100	2,839	198	28
Doors, sashes, and blinds.....			32	3	10	2
Furniture, not elsewhere specified.....	7,591	2,369	78	15	49	
Hogsheads and barrels, empty.....	2,146	342	12,514	1,541	304	200
Trimmings and moldings and house finishings.....	2,288	984	120	48		
Wooden ware.....	3,295	536	207	44		
All other.....	737	214	491	223		
Wool, and manufactures of:						
Manufactures of—						
Carpets.....	391	156	2,510	1,006		
Flannels and blankets.....	195	78	2,713	1,087		
Wearing apparel.....	13,398	5,359	1,231	494		
Woolen yarn.....	995	436	314	141		
Cloth, spun or twilled.....	451	180	96	39		
All other manufactures of.....	17,927	7,133	191,508	76,605	46	19
Zinc, and manufactures of.....	3,349	601	40	12		
All other articles not elsewhere enumerated.....	75,015	17,113	88,431	14,349	2,523	454
<b>Total.....</b>	<b>1,669,336</b>	<b>402,699</b>	<b>4,499,212</b>	<b>1,132,250</b>	<b>4,742,969</b>	<b>566,006</b>

Articles.	European countries.		Other countries.		General total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY.</b>						
<b>Agricultural implements:</b>						
Mowers, reapers, and parts of.....					\$9,113	
Plows and cultivators, and parts of.....					52,078	
All other, and parts of.....					129,665	
Art works, painting, and statuary.....					35	
Books, music, maps, engravings, and other printed matter:						
Books, maps, and scientific instruments for use in schools.....					18,021	
All other.....	\$4,063		\$14		32,112	
Bricks, glazed or unglazed: Building.....					3,124	
Coke and coal:						
Coal—						
Anthracite.....					132,607	
Bituminous.....					342,679	
Coke.....					34,458	

No. 33.—*Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.*

Articles.	European countries.		Other countries.		General total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY—continued.</b>						
Chemicals, drugs, and dyes:						
Mineral waters, and other nonalcoholic beverages	\$118				\$40,006	
Quinine and all alkaloids and cinchona	79				1,503	
Fertilizers: Natural					282,890	
Fibers, vegetable: Flax, hemp, etc., raw					107,101	
Manufactures: Single yarns for sugar bags only					57	
Fish: Fresh, other than salmon					317	
Trees, plants, and moss			\$3		7,002	
Wood, and manufactures of:						
Pine wood, unplanned					642,207	
Manufactures of: Furniture, not elsewhere specified					10,556	
Gold: Coin					37,900	
Silver: Coin					19,454	
All other articles not elsewhere enumerated	3,545				87,359	
<b>SUBJECT TO DUTY.</b>						
Agricultural implements: All other and parts of					3,902	\$400
Aluminum and manufactures of					3,549	816
Animals:						
Cattle					3,829,341	291,538
Horses					240,191	39,935
Mules					161,817	13,103
Hogs					111,108	10,527
Sheep					2,886	444
All other	4	\$1			2,589	390
Articles brought in baggage, having no commercial values, but dutiable						1,956
Art works, painting, and statuary	785	219			10,706	2,404
Bones, hoofs, horns, and horn tips, strips, and waste	160	30	4	\$2	642	238
Blacking:						
Stove polish					486	114
All other					9,525	847
Books, music, maps, engravings, and other printed matter: All other	2,369	220	93	36	108,170	18,299
Brass, and manufactures of	324	167	30	4	48,117	9,203
Breadstuffs:						
Bread and biscuit					33,753	5,259
Barley					25,090	1,671
Bran, middlings, and mill feed					23,211	5,803
Corn					297,259	42,813
Corn meal					2,299	445
Oats					47,810	8,697
Oatmeal					178	45
Macaroni and vermicelli	36	9			6,491	1,604
Rye					347	41
Wheat					180	29
Wheat flour					1,129,472	262,178
Preparations of, for table food			375	93	8,584	2,148
All other			77	19	9,327	2,366
Bricks, glazed or unglazed:						
Building					7,023	3,192
Fire					70,173	12,375
Bristles					3,042	288
Broom corn					8,069	443
Brooms and brushes	1,235	315	483	218	25,528	8,219
Cider					43,494	3,987
Candles	874	261			128,177	24,077
Cars, carriages, and other vehicles, and parts of:						
For steam railways					114,947	11,683
For other railways					91,797	9,463
Cycles and parts of					9,752	1,977
All other carriages and parts of	701	176			90,461	19,312
Celluloid, and manufactures of	445	56			15,119	5,047
Cement	4,874	1,647			77,989	20,586
Crockery	146	21			42,051	7,363
Clocks, watches, and parts of:						
Clocks, and parts of	23	6			10,173	2,583
Watches, and parts of	15,828	3,957			40,983	10,264
Cocoa	920	308			13,980	5,894
Coffee	1,154	314			1,012,003	470,679

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	European countries.		Other countries.		General total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Copper, and manufactures of:						
Ingots, bars, and sheets.....					\$16,564	\$2,489
Manufactures of.....	\$232	\$27	\$51	\$17	113,829	20,728
Cork, and manufactures of cork bark:						
Cork stoppers.....					14,183	899
All other.....	870	16			1,520	116
Cotton, and manufactures of:						
Cotton, raw.....					35,269	9,104
Manufactures of cloths—						
Closely woven.....	14,001	4,331	11	5	548,604	183,773
Loosely woven, muslins, etc.....	30,265	3,909	333	203	1,075,707	304,984
Wearing apparel.....	3,582	847	111	83	86,732	22,862
Carpets.....			10	2	126	25
Yarn and thread.....					103,332	26,329
Quiltings and piques.....	51	14			11,211	4,204
Velveteens, corduroys, etc.....	391	296	3	1	25,621	14,247
Tulles and laces.....	792	210			161,165	46,426
Knit fabrics.....	5,775	2,264			379,230	137,701
Waste, cops, and mill.....					10,772	1,017
All other manufactures of.....	12,110	4,554	1,169	491	604,716	170,353
Chemicals, drugs, and dyes:						
Acids.....	1,264	30			19,808	1,825
Ashes, pot and pearl.....	227	5			14,367	942
Copper, sulphate of.....			13	1	3,956	385
Dyes.....					1,473	209
Mineral waters and other nonalcoholic beverages.....					6,995	1,280
Medicines, patent and proprietary.....	1,854	186	72	45	165,906	18,154
Opium.....	19	19	23,989	26,980	33,882	37,680
Roots, herbs, and bark, n. e. s.....	595	46	253	52	8,091	986
Quinine and all alkaloids and cinchona.....	5	1			3,275	487
Vanilla beans.....					385	97
All other.....	1,641	259	136	42	163,543	18,072
Earthen, stone, and china ware:						
Earthen and stone ware.....	3,066	1,040	59	19	75,278	21,090
China ware.....	4,142	1,464	1,120	540	31,580	13,159
Eggs.....			2	2	351,540	57,278
Fertilizers, manufactured.....					4,093	70
Fireworks.....			596	1,055	667	1,078
Fans.....	1,607	483	19,386	5,741	36,693	10,859
Fibers, vegetable:						
Esparto, rushes, vegetable hair, cane osiers, fine straw, palm, and genista.....			76	45	7,549	1,531
Manufactures of—						
Bags for sugar.....					151,645	29,997
Carpets.....			3	2	759	142
Cordage and rope.....	420	113			23,904	5,482
Twine.....	3,773	910			24,813	4,545
All other.....	7,355	1,918	95	33	613,814	140,637
Fish, including shellfish:						
Dried, smoked, or cured—						
Cod, haddock, hake, and pollock.....	155,520	11,833	36	2	490,152	50,356
Herring.....					6,181	835
All other.....			104	3	20,438	3,435
Pickled—						
Mackerel.....					1,832	390
All other.....			21		4,021	113
Salmon—						
Canned.....					815	204
All other, fresh or cured.....					15,058	3,619
Canned fish, other than salmon and shellfish—						
Caviar.....					740	184
All other.....	710	177	61	15	55,628	13,926
Shellfish, oysters.....			67	2	1,252	193
All other shellfish.....			298	11	1,011	74
All other fish and fish products.....	794	198			15,463	3,856
Fruits and nuts:						
Fruits—						
Apples, dried.....					1,486	179
Apples, green or ripe.....					27,745	3,708
Prunes.....					1,542	103
Raisins.....					36,481	3,345
All other, green, ripe, or dried.....	273	90	931	122	160,176	23,810
Preserved fruits—						
Canned.....			72	18	35,387	8,852
All other.....			4	1	19,929	4,978
Nuts.....					32,493	4,192

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	European countries.		Other countries.		General total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Gums and resins:						
Rosin .....	\$2				\$3,280	\$1,034
Tar .....					3,980	1,340
Turpentine and pitch .....					5,802	1,560
Turpentine, spirits of .....					29,400	5,061
Caoutchouc and gutta-percha .....					192	12
Glass and glassware:						
Glass packages, paying duty separate from their contents .....	1,732	\$295	\$12	\$2	89,122	23,053
Window glass .....	1,209	399			12,770	4,127
All other .....	19,677	4,542	4	1	175,699	44,422
Glucose and grape sugar .....					1,331	399
Glue .....	200	19			7,995	1,416
Grease and grease scraps and soap stock .....					23,784	1,482
Gunpowder and explosives:						
Gunpowder .....					14,235	4,488
All other explosives .....			80	150	8,649	1,954
Games and toys .....	699	213	358	79	51,024	10,074
Hair, and manufactures of .....					564	221
Hay .....					38,291	8,830
Hides and skins other than fur skins:						
Goat skins .....					9,139	1,291
Hides of cattle .....					23,341	3,487
All other .....					41,561	6,449
Honey .....					5	2
Hops .....					2,542	215
Hats and caps .....	38,603	7,721			219,542	43,918
Ice .....					16	4
Ink:						
Printers' .....			2		1,428	248
All other .....	19		4		7,204	1,235
Instruments and apparatus for scientific purposes, telegraph, telephone, and other electrical .....					49,314	10,039
Incandescent electric lamps .....					3,151	462
Iron and steel, and manufactures of:						
Needles, pins, pens, hooks, hairpins, and surgical instruments .....	438	124			26,851	6,813
All other fine articles .....	2,781	212			74,401	11,991
Pig iron .....					433	69
Scrap and old .....					16	
Bar iron .....	30	2			51,214	9,429
Bars and rods of steel .....					98,333	15,445
Hoops, bands, and scroll .....					36,876	7,669
Rail for railways—						
Iron .....					76,810	7,713
Steel .....					150,768	15,079
Sheets and plates—						
Iron .....					19,955	2,866
Steel .....					8,414	2,127
Structural iron and steel .....					182,994	32,853
Wire and wire cables .....	479	10			69,832	10,496
Builders' hardware, saws, and tools—						
Locks, hinges, and other builders' hardware .....	882	123	2	1	39,381	5,207
Saws .....					7,673	824
Tools not elsewhere specified .....	1		2		112,407	17,989
Car wheels .....					6,937	649
Castings not elsewhere specified .....	936	84			123,288	13,022
Cutlery—						
Table .....			6	9	14,252	3,845
All other .....	66	11	4	3	27,137	5,290
Firearms .....					11,688	3,165
Machinery and machines, and parts of—						
Cash registers .....					2,388	482
Electrical machinery .....	35	7			24,733	5,040
Laundry machinery .....					9,921	1,985
Metal-working .....	342	69			78,346	14,307
Printing presses, and parts of .....					4,816	961
Pumps and pump machinery .....					52,177	10,321
Sewing machines, and parts of .....					68,756	13,739
Shoe machinery .....					1,277	256
Steam engines, and parts of—						
Locomotives .....					112,365	11,452
Stationary .....					27,780	5,443
Boilers and parts of engines .....	114	23			157,232	22,337
Typewriter machines .....					21,460	4,291
Sugar and brandy machinery .....					330,753	34,459

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	European countries.		Other countries.		General total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Iron and steel, etc.—Continued.						
Nails and spikes—						
Cut.....	\$412	\$7			\$13,993	\$3,228
Wire.....					10,665	2,214
All other, including tacks.....	6,078	1,296			95,853	16,413
Pipes and fittings.....					75,702	12,562
Scales.....					8,513	2,568
Scales and balances.....	9	2	\$2		18,011	3,514
Stoves and ranges, and parts of.....					3,634	543
All other manufactures of iron and steel.....	184	31	8	\$3	284,710	44,560
Jewelry, and other manufactures of gold and silver—						
Jewelry.....	596	85			41,063	5,439
Lamps.....					29	14
Chandeliers and all other devices for illuminating purposes.....					62	8
All other manufactures of gold and silver.....	98				16,599	2,427
Lead, and manufactures of:						
Pigs, bars, and old.....					2,838	332
Pipe.....					3,387	918
All other manufactures of.....	60	82	129	126	17,763	3,354
Leather, and manufactures of:						
Sole leather.....					5,897	896
Upper leather.....					2,216	333
Splints, buff, grain, and all other upper.....					1,358	340
All other leather.....					8,569	1,723
Manufactures of—						
Boots and shoes.....	1,265	284	298	233	792,863	173,529
Harness and saddles.....					14,737	1,450
Trunks, valises, and traveling bags.....					3,506	818
All other.....	944	236	3	1	5,953	13,472
Lime.....					593	100
Malt.....					1,156	134
Malt liquors:						
Beer in wood.....					19,304	13,234
Beer in bottles.....	1,017	321			305,664	70,649
All other malt liquors.....					1,036	141
Marble and stone, and manufactures of:						
Stone, paving, unwrought.....					1,090	272
Building stone.....	4,178	2,372			7,292	3,182
All other.....	10	1			11,821	2,861
Matches.....	2,142	1,275			7,390	3,533
Metal and metal compositions, tin:						
In sheets.....	132	15			9,091	1,619
Manufactured articles.....	613	74	1		65,776	10,528
Musical instruments:						
Organs.....					429	170
Pianofortes.....					10,412	4,166
All other musical instruments and parts of.....	466	187	3	1	15,673	6,263
Oilcloths:						
For floors.....					345	50
All other.....	3				23,439	3,201
Oils:						
Animal oils—						
Fish oil.....					568	69
Lard oil.....					30	3
Whale oil.....					11	
All other animal oils.....	887	59			12,567	817
Mineral oils—						
Petroleum, crude.....					82,156	43,298
All other natural oils without regard to gravity.....					35,174	11,901
Mineral, refined or manufactured—						
Naphtha, including the lighter products of distillation.....	65	15			6,049	2,730
Illuminating oils.....					56,167	47,295
Lubricating and heavy paraffin oil.....					23,634	8,927
Residuum, including tar and all other from which light pitches have been distilled.....					2,001	698
Vegetable oils—						
Cotton-seed oil.....					11,531	2,341
Linseed oil.....					21,462	4,670
Olive oil.....	78	9			256,077	26,817

No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	European countries.		Other countries.		General total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Oils—Continued.						
Volatile or essential oils—						
Peppermint.....					\$6	\$3
All other.....	\$44	\$14	\$18	\$22	3,424	1,053
All other vegetable oils.....	858	160	39	9	7,135	1,294
Paints, pigments, and colors:						
Carbon black, gas black, and lamp-black.....					400	111
Zinc and oxide of.....					1,969	535
All other.....	2,969	856	37	19	97,703	27,198
Paper, and manufactures of:						
Paper pulp—						
In sheets.....	4,227	1,671	200	82	168,027	56,670
All other.....	15,999	1,982	520	132	260,209	59,049
Manufactures of—						
Paste and carton pierre.....					959	189
Wrought.....	25	8	1		4,253	1,039
Paraffin and wax.....					1,127	\$72
Perfumery and cosmetics.....	36	14	32	64	71,732	25,752
Plated ware.....	59	127	25	6	39,918	10,306
Provisions, comprising meat and dairy products:						
Meat products—						
Beef products—						
Beef, canned.....					2,751	645
Beef, fresh.....					142,507	19,960
Beef, salted or pickled.....					49,582	8,397
Beef, jerked.....					720,964	225,555
Beef, tallow.....					28	2
Hog products—						
Bacon.....			12	3	5,593	1,416
Hams and shoulders.....				2	368,309	89,871
Pork, canned.....					929	234
Pork, fresh.....					17,335	2,858
Pork, salted or pickled.....			13	2	487,215	84,552
Lard.....					1,457,730	272,682
Lard products, and substitutes for (cottonlens, lardine, etc.).....						
Mutton.....					3,646	647
Oleomargarine.....	875	119			5,447	1,086
Imitation butter.....					28,284	9,350
Poultry and game.....			16	2	76	11
All other meat products.....	653	163	362	91	78,101	16,491
Dairy products—						
Butter.....	10,310	1,393			173,500	40,512
Cheese.....	155,065	30,164			53,678	10,589
Condensed milk.....	12,051	1,205			230,578	43,277
Rice.....	24,570	3,092	41,234	8,262	228,829	22,874
Rubber, and manufactures of:					1,558,700	351,061
Belting, hose, and bagging.....					5,154	420
Boots and shoes.....					904	267
All other.....	166	22			56,406	9,087
India rubber, scrap and old.....	99	7			3,268	282
Samples, with commercial value.....					8	1
Salt.....	18	1			23,767	20,767
Seeds:						
Clover seed.....			12	6	1,219	71
Flax and timothy seed.....					2,775	387
All other.....	715	125	96	14	20,777	2,206
Shells.....	247	203			3,906	2,148
Silk, and manufactures of:						
Raw.....	11	5			681	310
Manufactures of—						
Yarn and thread.....					3,150	1,419
Velvet and plushes.....					1,296	584
Tulles and laces.....					9,761	4,443
Knit fabrics.....	52	24			385	177
All other.....	3,105	1,398	3,097	13,969	278,519	125,690
Spices:						
Pepper.....			2	1	4,130	1,034
All other.....	9	2	16	4	25,801	6,446
Soap:						
Common soap.....	163	34			129,595	47,491
All other.....	422	46	5		11,771	2,719
Spermaceti and spermaceti wax.....					78	122
Spirits, distilled:						
Brandy.....					1,009	768
Whisky—						
Bourbon.....					1,619	789
Rye.....					687	239
All other distilled.....	11,606	11,755			63,678	39,303



No. 33.—Statement of the articles imported at all ports of the island of Cuba, etc.—Cont'd.

Articles.	European countries.		Other countries.		General total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Starch					\$64,644	\$15,019
Stereotype and electrotype plates					267	67
Straw and palm leaf, and manufactures of	\$346	\$14	\$55	\$91	6,327	1,015
Sugar and molasses:						
Molasses					18	4
Sirup					10	2
Sugar, raw					444	227
Sugar, refined					12,468	6,442
Candy and confectionery	2,101	525	45	11	67,450	16,839
Tea			3,000	749	3,691	1,017
Tobacco, and manufactures of:						
Unmanufactured—						
Leaf					1,078	309
All other					2,417	700
Manufactures of—						
Cigars					2	5
Plug				356	19,541	7,350
Powder and snuff			452		1,060	580
In cakes					8,059	2,126
All other			1,094	1,100	3,476	2,172
Varnish	100	37			17,344	5,304
Vegetables:						
Beans and pease			212	45	391,795	72,563
Onions			553	178	194,079	34,158
Potatoes			3		376,664	90,916
Vegetables, canned	230	58	229	58	38,930	9,734
Dried pulse	457	114	2		113,230	12,783
All other (including pickles and sauce)	557	141	580	138	9,165	21,868
Vinegar			4	11	627	509
Vessels:						
Steam					36,400	314
Sailing					56,165	3,060
Whalebone			2	1	1,305	521
Walking sticks, umbrellas, and parasols	213	54			28,463	6,777
Wines:						
In bottles	2,266	357	11	16	49,077	17,737
In other coverings	3,555	1,687	34	108	868,958	642,923
Sparkling liquors and cordials	1,136	582			18,432	8,973
Wood, and manufactures of:						
Timber and unmanufactured wood—						
Sawed					26,635	2,044
Log and other			10	1	1,634	217
Lumber—						
Boards, deals, and planks					5,189	273
Joists and scantlings	15	1			765	54
Shingles	4	1			596	68
Shooks—						
Box			42	2	16,847	1,042
All other					13,232	1,103
Staves					4,782	292
Heading					4,624	352
All other					131,794	1,136
Manufactures of—						
Wood, ordinary, composing cases wherein imported goods are packed	6,110	614	440	656	101,562	21,981
Doors, sashes, and blinds					5,192	1,296
Furniture not elsewhere specified	1,208	494	306	222	131,794	36,599
Hogsheads and barrels, empty	933	100	4		224,825	27,078
Trimnings and moldings and house finishings	643	267	454	340	9,282	3,269
Wooden ware	90	40	692	294	36,051	9,060
Wood pulp					551	46
All other	125	43	578	231	23,401	6,542
Wool, and manufactures of:						
Raw					261	74
Manufactures of—						
Carpets	88	35	3	1	5,534	2,213
Flannels and blankets					8,426	3,371
Wearing apparel	331	132			35,728	14,289
Woolen yarn	38	17			3,854	1,722
Cloth, spun or twilled	20	8			1,096	439
All other manufactures of	2,642	1,057	27	11	331,632	152,255
Zinc, and manufactures of	4,211	530	28	32	13,828	2,641
All other articles not elsewhere enumerated	14,221	3,542	1,117	482	1,005,587	187,081
Total	662,500	128,421	134,696	64,338	32,566,181	6,926,758

No. 34.—*Value of merchandise imported at the port of Habana, Cuba, during the year 1900.*

Months.	United States.	Spain.	France.	Germany.	United Kingdom.	American countries.	European countries.	Other countries.	Total.
1900.									
January .....	\$2,127,944	\$733,810	\$294,793	\$176,057	\$639,039	\$470,199	\$90,885	\$10,837	\$4,543,564
February .....	3,950,179	685,364	220,473	125,718	723,817	454,767	138,254	11,238	6,809,810
March .....	1,770,754	781,997	270,170	176,035	597,516	611,990	114,248	10,516	4,833,226
April .....	1,590,428	846,151	253,989	147,934	729,766	488,844	105,736	7,200	4,170,048
May .....	1,787,369	765,471	293,766	184,677	626,302	640,382	109,476	15,469	4,422,912
June .....	1,539,706	832,641	272,579	106,117	922,463	649,195	83,585	13,802	4,420,088
July .....	1,567,437	575,324	187,400	184,844	547,637	358,738	87,185	21,149	3,548,060
August .....	1,545,325	693,452	236,712	153,878	554,311	614,738	114,917	9,639	3,904,626
September .....	1,224,680	532,032	227,372	144,257	549,912	491,693	105,353	11,983	3,287,282
October .....	1,478,189	714,876	245,349	227,502	648,145	525,379	72,706	17,029	3,929,175
November .....	1,538,294	655,886	214,823	172,826	423,944	529,587	95,176	16,275	3,646,811
December .....	1,745,346	786,285	207,467	228,810	388,034	566,862	96,372	15,395	4,034,571
Total .....	21,865,651	8,603,289	2,924,893	2,028,655	7,350,886	6,402,374	1,213,893	160,532	50,550,173

No. 35.—*Statement of articles imported at the port of Habana, Cuba, during the six months, July 1 to December 31, 1900.*

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY.</b>						
Agricultural implements:						
Mowers, reapers, and parts of .....	\$3,482					
Plows and cultivators, and parts of .....	25,693					
All other, and parts of .....	14,368		\$169		\$2,137	
Art works, painting, and statuary .....					35	
Books, music, maps, engravings, and other printed matter:						
Books, maps, and scientific instruments, for use in schools .....	11,095		2,983		2,133	
All other .....	9,608		1,230		7,063	
Bricks, glazed or unglazed, building .....	2,524		135			
Coal and coke:						
Coal—						
Anthracite .....	111,454					
Bituminous .....	199,042				95	
Coke .....	84,925					
Chemicals, drugs, and dyes:						
Mineral waters and other nonalcoholic beverages .....	1,439		25,105		4,170	
Quinine and all alkaloids and cinchona .....	18				730	
Fertilizers, natural .....	28					
Fibers, vegetable:						
Flax, hemp, etc., raw .....	11,389					
Manufactures, single yarns for sugar bags only .....	57					
Fish, fresh, other than salmon .....	\$17					
Trees, plants, and moss .....	6,723					
Wood, and manufactures of:						
Pine wood, unplanned .....	336,929					
Manufactures of—						
Furniture not elsewhere specified .....	2,717		4,065			
Silver coin .....			9,796			
All other articles not elsewhere enumerated .....	62,209		1,293		1,266	
<b>SUBJECT TO DUTY.</b>						
Agricultural implements, all other and parts of .....	1,640	\$164				
Aluminum, and manufactures of .....	2,882	646			48	\$11
Animals:						
Cattle .....	493,397		32	\$2		
Horses .....	117,300					
Mules .....	95,426					
Hogs .....	101,240		12	1		
Sheep .....	1,781		10	2		
All other .....	786		510	78	32	7
Articles brought in baggage, having no commercial values, but dutiable .....		831		651		22

No. 35.—*Statement of articles imported at the port of Habana, Cuba, etc.*—Continued.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Art works, painting and statuary	\$1,297	\$169	\$1,282	\$244	\$1,639	\$348
Bones, hoofs, horns, and horn tips, strips, and waste	140	30				
Blacking:						
Stove polish	93	31	363	81		
All other	5,521	417	86	17	1,802	94
Books, music, maps, engravings, and other printed matter: All other	17,539	1,700	43,070	5,375	8,462	2,485
Brass and manufactures of	13,793	3,578	12,196	2,474	8,309	894
Breadstuffs:						
Bread and biscuit	2,308	358	4,493	625	1,740	183
Barley	391	49				
Bran, middlings, and mill feed	22,424	5,605				
Corn	258,149	37,513	1,820	260		
Corn meal	1,835	353	11			
Oats	41,306	7,789	1			
Oatmeal	121	32				
Macaroni and vermicelli	283	71	2,026	505	157	40
Rye	40	7				
Wheat	113	11				
Wheat flour	561,402	132,799	543	67		
Preparations of, for table food	766	192	1,663	415	543	137
All other	523	126	433	122	1,498	376
Bricks, glazed or unglazed:						
Building	86	4	2,359	811	2,181	2,096
Fire	56,299	4,920	1,148	130		
Bristles	828	83			47	15
Broom corn	6,440	348				
Brooms and brushes	4,846	1,199	194	67	9,017	3,165
Cider	90	21	37,619	3,080		
Candles	566	128	99,685	18,700	1,178	318
Cars, carriages, and other vehicles, and parts of:						
For steam railways	47,275	4,728				
For other railways	90,289	9,230				
Cycles and parts of	5,604	1,139	88	18	245	49
All other carriages and parts of	58,402	11,313			11,357	2,840
Celluloid and manufactures of	1,695	615	1,178	424	6,494	2,200
Cement	38,685	10,360			4,352	1,249
Crockery	6,678	1,535	29,497	4,296	3,153	877
Clocks, watches, and parts of:						
Clocks, and parts of	5,610	1,405	17	4	597	150
Watches, and parts of	6,849	1,720			7,428	1,858
Cocoa	4,816	1,989			90	33
Coffee	492,509	292,179				
Copper, and manufactures of:						
Ingots, bars, and sheets	6,701	1,174			8	1
Manufactures of	78,577	13,924	381	75	5,061	1,273
Cork, and manufactures of cork bark:						
Cork stoppers	1,716	74	11,797	746	171	23
All other	1,073	93	12		25	1
Cotton, and manufactures of:						
Cotton, raw	1,753	125	2,455	171	179	4
Manufactures of cloths—						
Closely woven	27,985	12,577	68,123	19,202	45,252	11,823
Loosely woven, muslins, etc.	61,405	19,149	176,122	42,652	65,202	9,518
Wearing apparel	17,165	6,314	24,558	8,149	33,024	4,682
Carpets	56	6				
Yarn and thread	262	159	2,624	1,302	10,566	3,391
Quiltings and piques	631	276	245	76	1,843	336
Velveteens, corduroys, etc.	1,084	443	8,073	3,962	1,859	592
Tulles and laces	367	120	24,199	3,712	25,813	6,010
Knit fabrics	3,877	1,369	187,458	71,991	87,092	27,872
Waste, cops and mill	4,273	476	1,984	165	24	3
All other manufactures of	6,811	2,143	190,598	51,444	21,476	5,089
Chemicals, drugs, and dyes:						
Acids	6,657	874	46	6	1,082	23
Ashes, pot and pearl	2,272	305			4	
Copper, sulphate of	1,484	99				
Dyes	543	75	17	4	27	7
Mineral waters and other nonalcoholic beverages					6,177	1,195
Medicines, patent and proprietary	74,195	8,776	8,000		50,722	5,243
Opium	2,935	3,363	1,696	1,827	10	17
Roots, herbs, and bark, n. e. s.	899	97	2,827	551	282	20
Quinine and all alkaloids and chin-chona	1					
Vanilla beans	86	47			24	6
All other	49,021	5,485	9,021	807	30,705	3,302

No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Earthen, stone, and china ware:						
Earthen and stone ware .....	\$2,272	\$356	\$5,031	\$671	\$2,317	\$673
China ware .....	1,448	314	661	256	7,310	4,902
Eggs .....	327,729	53,576				
Fertilizers, manufactured .....	1,839	23	67	1		
Fireworks .....	12	12				
Fans .....	1,048	341	9,899	2,969	2,309	617
Fibers, vegetable:						
Esparto, rushes, vegetable hair, cane osiers, finestraw, palm, and genista.	3,581	709	211	27	76	4
Manufactures of—						
Bags for sugar .....			1,600	152		
Carpets .....	336	59	9	1		
Cordage and rope .....	4,521	1,133	2,996	633	8	2
Twine .....	96	6	10,872	1,710	501	109
All other .....	3,335	988	96,757	23,587	29,627	7,015
Fish, including shell fish:						
Dried, smoked, or cured—						
Cod, haddock, hake, and pollock.	22,894	2,671	59	2	1,845	112
Herring .....	783	106				
All other .....	15,714	2,859	1,569	205		
Pickled—						
Mackerel .....	25	4				
All other .....			4,000	113		
Salmon—						
Canned .....	119	30	145	36		
All other, fresh or cured .....	26	8	13,512	3,393	6	2
Canned fish, other than salmon and shell fish—						
Caviare .....	124	31				
All other .....	538	156	45,502	11,375	1,358	339
Shellfish, oysters .....	882	149				
All other shellfish .....	173	26	248	17		
All other fish and fish products .....	294	73	10,314	2,579	1,137	284
Fruits and nuts:						
Fruits—						
Apples, dried .....	49	6				
Apples, green or ripe .....	23,203	3,061	75	13		
Prunes .....	1,431	95				
Raisins .....	2,861	351	32,091	2,804	175	11
All other, green, ripe, or dried..	34,399	2,802	108,760	18,149	511	35
Preserved fruits—						
Canned .....	6,251	1,563	22,699	5,673	2,421	606
All other .....	1,197	300	903	225	2,123	529
Nuts .....	55	5	29,973	3,866		
Gums and resins:						
Rosin .....	2,758	881				
Tar .....	3,530	1,261				
Turpentine and pitch .....	4,419	1,282	150	9	13	1
Turpentine, spirits of .....	24,239	4,215			5	1
Caoutchouc and gutta-percha .....	2					
Glass and glassware:						
Glass packages, paying duty separate from their contents .....	32,149	4,831	15,211	2,723	3,989	836
Window glass .....	121	18			1,383	570
All other .....	40,486	10,110	21,437	4,636	18,168	4,269
Glucose and grape sugar .....	776	268				
Glue .....	3,857	654	156	29	859	138
Grease and grease scraps and soap stock.	22,745	1,418	683	34		
Gunpowder and explosives:						
Gunpowder .....	2,016	627				
All other explosives .....	1,417	172				
Games and toys .....	8,292	1,563	8,501	1,133	6,048	882
Hair, and manufactures of .....	25	13	13	5	355	135
Hay .....	23,879	5,228				
Hides and skins other than fur skins:						
Goatskins .....	2,202	330	3,124	466	2,221	247
Hides of cattle .....	10,506	1,578	3,317	491	2,074	334
All other .....	8,074	1,352	1,937	2,925	4,828	745
Honey .....			5	2		
Hops .....	1,489	162				
Hats and caps .....	6,859	1,375	7,685	1,537	53,933	10,788
Ice .....	16	4				
Ink:						
Printers' .....	1,319	229			1	
All other .....	1,923	150	542	146	521	107
Instruments and apparatus for scientific purposes, telegraph, telephone, and other electrical .....	30,269	6,058			298	59
Incandescent electric lamps .....	1,469	218	50	10	746	114

## No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Iron and steel, and manufactures of:						
Needles, pins, pens, hooks, hairpins, and surgical instruments .....	\$4,786	\$1,887	\$311	\$31	\$6,021	\$870
All other fine articles .....	10,406	1,338	78	11	5,663	845
Pig iron .....	46	2				
Scrap and old .....					16	
Bar iron .....	26,180	4,923				
Bars and rods of steel .....	16,604	3,320				
Hoops, bands, and scroll .....	7,578	2,175			3	
Rail for railways—						
Iron .....	15,029	1,503				
Steel .....	67,564	6,758				
Sheets and plates—						
Iron .....	3,198	488				
Structural iron and steel .....	106,110	25,095				
Wire and wire cables .....	37,046	5,503	16	2	243	7
Builders' hardware, saws, and tools—						
Locks, hinges, and other builders' hardware .....	6,438	697	544	116	455	35
Saws .....	960	109			36	3
Tools not elsewhere specified .....	53,950	9,091	437	32	5,205	510
Car wheels .....	4,170	414				
Castings, not elsewhere specified .....	84,156	9,035	9		2,727	168
Cutlery—						
Table .....	3,522	1,243	36	7	4,031	1,056
All other .....	2,498	673	396	78	4,104	715
Firearms .....	895	213	4,902	1,396	496	135
Machinery and machines, and parts of:						
Cash registers .....	1,739	349				
Electrical machinery .....	11,395	2,280			770	154
Laundry machinery .....	4,123	825				
Metal working .....	13,264	2,654			76	15
Printing presses, and parts of .....	2,684	536			141	28
Pumps and pump machinery .....	8,756	1,751	300	60	1,748	850
Sewing machines, and parts of .....	61,776	12,354			21	4
Shoe machinery .....	48	10	59	12	6	1
Steam engines, and parts of—Boilers and parts of engines .....	32,093	6,418			822	165
Typewriter machines .....	19,192	3,838				
Sugar and brandy machinery .....	1,118	111			245	25
Nails and spikes:						
Cut .....	5,147	1,381	22	1		
Wire .....	7,679	1,762	13	2	23	4
All other, including tacks .....	31,663	5,038			4,610	687
Pipes and fittings .....	52,232	8,402				
Scales .....	5,266	1,729			2	
Scales and balances .....	9,873	1,935			1,101	222
Stoves and ranges, and parts of .....	2,460	385			38	
All other manufactures of iron and steel .....	52,590	8,917	1,731	209	6,446	936
Jewelry, and other manufactures of gold and silver:						
Jewelry .....	2,618	373	23	6	7,490	455
All other manufactures of gold and silver .....	1,166	176	851	153	2,602	427
Lead and manufactures of:						
Pigs, bars, and old .....	570	68	30	12		
Pipe .....	1,674	205	634	75		
All other manufactures of .....	9,042	1,744	1,907	216	1,014	132
Leather and manufactures of:						
Sole leather .....	2,620	393				
Upper leather .....	296	45	1,019	153		
Splints, buff, grain, and all other upper .....	13	4	90	23	889	222
All other leather .....	2,094	519	1,073	241	2,634	509
Manufactures of—						
Boots and shoes .....	148,349	28,980	549,280	123,217	787	245
Harness and saddles .....	6,049	547	10	3	2,029	111
Trunks, valises, and traveling bags .....	1,323	278	113	48	543	83
All other .....	10,968	2,248	7,108	1,848	9,344	2,124
Lime .....	2				15	4
Malt .....	1,156	134				
Malt liquors, beer:						
In wood .....	18,096	12,484				
In bottles .....	67,883	17,266	5,014	439		
All other malt liquors .....	3	2	10	1		
Marble and stone, and manufactures of:						
Stone, paving, unwrought .....	787	29	290	241		
Building stone .....	1,057	134	1,304	442	18	2
All other .....	2,183	616	2,370	706	1,077	34

No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Matches.....	\$854	\$432	\$480	\$197	\$129	\$65
Metal and metal compositions, tin:						
In sheets.....	34	2				
Manufactured articles.....	41,946	6,828	3,427	618	4,009	736
Musical instruments:						
Organs.....	62	24				
Pianofortes.....	705	283	3,483	1,394	2,175	871
All other musical instruments and parts of.....	652	260	1,815	727	1,578	631
Oilcloths:						
For floors.....	18	1			36	4
All other.....	18,968	2,696	380	6	300	78
Oils:						
Animal oils—						
Fish oil.....			286	26		
Lard oil.....	30	3				
Whale oil.....	2					
All other animal oils.....	8,804	540	29	2	467	29
Mineral oils—						
Petroleum, crude.....	74,355	42,560				
All other natural oils without regard to gravity.....	31,777	11,007				
Mineral, refined or manufactured—						
Naphtha, including the lighter products of distillation.....	2,396	641				
Illuminating oils.....	9,672	8,468				
Lubricating and heavy paraffin oil.....	6,920	3,346				
Residuum, including tar and all other from which light pitches have been distilled.....	751	370				
Vegetable oils—						
Cotton-seed oil.....	8,878	1,784			192	11
Linseed oil.....	927	178	190	38	1,306	318
Olive oil.....	141	22	198,043	19,649	3,898	628
Volatile or essential oils—						
Peppermint.....	6	3				
All other.....	26	9	448	149		
All other vegetable oils.....	1,468	304	2,452	281	728	162
Paints, pigments, and colors:						
Zinc and oxide of.....	29	8	2		60	6
All other.....	28,151	6,987	4,142	721	3,008	649
Paper, and manufactures of:						
Paper pulp—						
In sheets.....	43,965	15,764	33,198	8,542	26,449	9,681
All other.....	38,090	10,254	87,004	1,398	24,118	7,310
Manufactures of—						
Paste and carton pierce.....	102	11	36	7	39	1
Wrought.....	181	54	678	147	347	58
Paraffin and wax.....	154	18	21	2	17	3
Perfumery and cosmetics.....	5,315	2,213	271	71	49,890	16,634
Plated ware.....	13,166	3,308	391	98	5,158	128
Provisions, comprising meat and dairy products:						
Meat products—						
Beef products:						
Beef, canned.....	1,970	479				
Beef, fresh.....	120,440	15,814				
Beef, salted or pickled.....	3,301	536				
Beef, tallow.....	17	1				
Hog products:						
Bacon.....	635	111	2			
Hams and shoulders.....	209,489	50,653	18,365	2,735	8	2
Pork, canned.....	226	57	347	87		
Pork, fresh.....	17,152	2,830	2			
Pork, salted or pickled.....	223,983	39,150	85	6		
Lard.....	965,191	176,991	4,941	364	5	1
Lard products, and substitutes for (cottonseed, lardine, etc.).....	3,175	601	471	46		
Mutton.....	4,574	971				
Oleomargarine.....	19,708	6,338				
Imitation butter.....	76	11				
Poultry and game.....	73,800	15,416	24	6		
All other meat products.....	58,757	12,732	77,024	19,256	2,303	575
Dairy products—						
Butter.....	13,268	3,604	21,067	3,597	441	78
Cheese.....	17,929	2,532	3,476	454	2,138	418
Condensed milk.....	164,227	16,417			416	41

No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles,	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>SUBJECT TO DUTY—continued.</b>						
Rice	\$1,448	\$259	\$11,368	\$1,699	\$3,387	\$886
Rubber, and manufactures of:						
Belting, hose, and bagging	1,255	98	89	4	24	
Boots and shoes	628	190				
All other	18,169	3,600	8,794	1,324	2,113	293
India rubber, scrap and old	2,447	174			238	8
Salt	838	123	11,993	13,162		
Seeds:						
Clover seed	578	33	611	28		
Flax and timothy seed	217	26	1,723	247	120	21
All other	3,160	310	11,433	1,284	854	118
Shells	1,232	555			812	630
Silk, and manufactures of:						
Raw	450	202			188	89
Manufactures of—						
Yarn and thread	1,188	535	136	62	585	264
Velvet and plushes					733	330
Tulles and laces	212	96	115	52	6,820	3,120
Knit fabrics	3	1			241	112
All other	4,125	1,857	17,167	7,738	151,506	68,308
Spices:						
Pepper	3,444	861				
All other	1,933	482	21,464	5,355	52	13
Soap:						
Common soap	6,910	2,229	57,170	22,126	1,980	524
All other	4,272	1,133	14	6	4,764	960
Spirits, distilled:						
Brandy			345	362	5	4
Whisky—						
Bourbon	459	164			238	222
Rye	251	113				
All other distilled	1,258	707	8,473	4,266	37,232	21,237
Starch	7,824	2,960	60	2	24	3
Stereotype and electrotype plates	205	51				
Straw and palm leaf, and manufactures of	2,153	366	8	1	804	166
Sugar and molasses:						
Molasses	1					
Sugar, raw	444	227				
Sugar, refined	10,720	5,756			83	48
Candy and confectionery	13,062	3,242	40,047	10,012	2,884	722
Tea	24	6			73	19
Tobacco, and manufactures of:						
Manufactures of—						
Cigars	2	5				
Plug	9,713	3,380				
Powder and snuff	369	103				
All other	2,326	1,046				1
Varnish	8,877	3,326	1		1,216	142
Vegetables:						
Beans and pease	136,607	21,492	17,242	2,074		
Onions	4,451	1,519	151,686	26,143		
Potatoes	177,749	39,348	4,419	686		
Vegetables, canned	598	149	26,205	6,550	2,538	636
Dried pulse	5,522	854	53,442	4,725	15	1
All other (including pickles and sauce)	30,416	7,140	41,502	10,025	7,696	1,925
Vinegar	12	22			337	291
Vessels:						
Steam	14,500	148				
Sailing	42,500	1,990			366	258
Whalebone	45	19				
Walking sticks, umbrellas, and parasols	5,745	1,179	10,420	2,606	8,019	1,918
Wines:						
In bottles	1,234	181	37,133	14,097	1,153	388
In other coverings	2,210	1,200	706,119	526,865	4,220	1,973
Sparkling liquors and cordials	1,123	578	93	88	7,259	3,993
Wood, and manufactures of:						
Timber and unmanufactured wood—						
Sawed	26,264	2,022	1			
Logs and other	1,317	159				
Lumber—						
Boards, deals, and planks	1,577	30				
Shingles	75	7				
Shooks—						
Box	11,080	639	157	3	88	5
All other	2,273	203	114	10		
Heading	1,986	205				
All other	9,131	660	1,222	39	15	4

No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	United States.		Spain.		France.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Wood, and manufactures of—Cont'd.						
Manufactures of—						
Wood, ordinary, composing cases wherein imported goods are packed.	\$34,861	\$6,525	\$13,516	\$1,555	\$7,637	\$3,866
Doors, sashes, and blinds.	4,627	1,180	104	50	310	31
Furniture, not elsewhere specified	81,912	22,806	763	177	2,519	596
Hogsheads and barrels empty	95,280	8,056	99,238	10,355	700	76
Trimmings and moldings and house finishings	3,661	993	1,114	266	705	257
Woodenware	17,245	4,825	2,532	387	2,172	343
Wood pulp	320	33	231	13		
All other	9,576	2,466	1,223	364	3,034	1,115
Wool, and manufactures of:						
Raw	73	14	3	1	114	45
Manufactures of—						
Carpets	303	120	228	92	1,833	732
Flannels and blankets	2	1	2,191	877	715	285
Wearing apparel	6,336	2,533	9,032	3,613	3,955	1,590
Woolen yarn	2	1	321	145	1,439	646
Cloth, spun or twilled	5	2	306	122	36	15
All other manufactures of	1,316	529	20,893	8,358	131,364	52,542
Zinc, and manufactures of	2,704	707	417	40	1,306	245
All other articles not elsewhere enumerated	520,714	79,770	39,066	8,785	88,216	26,972
Total	9,099,271	1,719,013	3,957,855	1,237,918	1,319,123	384,887

Articles.	Germany.		United Kingdom.		Other American countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
FREE OF DUTY.						
Agricultural implements:						
Mowers, reapers, and parts of	\$255		\$409			
Plows and cultivators, and parts of			2,712			
All other, and parts of	2,915		11,808			
Books, music, maps, engravings, and other printed matter:						
Books, maps, and scientific instruments for use in schools	234					
All other	3,376		458		\$30	
Coal and coke, coke			2,340			
Chemicals, drugs, and dyes:						
Mineral waters and other nonalcoholic beverages	774		5,583		16	
Quinine and all alkaloids and cinchona	261					
Fertilizers, natural					282,725	
Fibers, vegetable, flax, hemp, etc., raw			35,178		59,709	
Trees, plants, and moss					18	
Wood, and manufactures of: Manufactures of furniture, not elsewhere specified	1,750					
All other articles not elsewhere enumerated	5,870		3,024		757	
SUBJECT TO DUTY.						
Aluminum, and manufactures of	308	51	3			
Animals:						
Cattle					1,544,296	117,026
Horses					49,704	12,817
Mules					18,361	2,787
Hogs					1,096	140
Sheep					3	1
All other					578	162
Articles brought in baggage, having no commercial values, but dutiable						62
Art works, painting, and statuary	4,586	1,111	413	160		
Bones, hoofs, horns, and horn tips, strips, and waste	174	94	2	1		
Blacking						
Stove polish	80	2				
All other	716	116	459	68		



## No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	Germany.		United Kingdom.		Other American countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Books, music, maps, engravings, and other printed matter: All other	\$31,350	\$7,803	\$1,431	\$338	\$7	
Brass and manufactures of	4,705	538	865	191		
Breadstuffs:						
Bread and biscuit	156	38	9,210	1,194		
Barley	24,280	1,612				
Preparations of, for table food			2,511	628		
All other	3,161	814	1,619	435		
Bricks, glazed or unglazed: Fire	135	24	3,888	2,950		
Bristles	808	81	138	48		
Brooms and brushes	1,879	648	771	269		
Cider	11	2	1,564	384		
Candles	357	88	1,221	327		
Cars, carriages, and other vehicles, and parts of:						
Cycles and parts of	297	60	420	84	10	\$2
All other carriages and parts of	650	162				
Celluloid, and manufactures of	3,708	1,256				
Cement	183	28	10,395	2,799		
Clocks, watches, and parts of:						
Clocks and parts of	925	233	307	77		
Watches and parts of	7,971	1,996	43	17	65	16
Cocoa	166	36	258	73	6,325	2,967
Coffee			40	29	257,986	44,317
Copper, and manufactures of:						
Ingots, bars, and sheets	111	10	3,437	420		
Manufactures of	6,260	1,484	8,852	1,550	2	
Cork, and manufactures of cork bark:						
Cork stoppers	254	23	1	1		
All other	5					
Cotton, and manufactures of: Manufactures of cloths—						
Closely woven	19,034	4,324	260,329	98,952		
Loosely woven, muslins, etc.	25,708	4,403	590,459	193,758	11	3
Wearing apparel	3,817	834	1,957	1,094		
Yarn and thread	3,148	885	85,418	20,112		
Quiltings and piques	163	48	6,060	2,810		
Velveteens, corduroys, etc.	485	162	12,585	8,261		
Tulles and laces	11,124	5,319	80,831	24,728		
Knit fabrics	60,453	20,200	5,368	1,745	26	11
Waste, cops and mill			1,594	105		
All other manufactures of	36,771	7,936	113,875	35,169	8	3
Chemicals, drugs, and dyes:						
Acids	1,164	57	1,786	72		
Ashes, pot and pearl	327	7	9,653	522		
Copper, sulphate of	142	11	1,825	217		
Dyes	800	108	10	2		
Medicines, patent and proprietary	4,804	694	5,347	683	2,747	350
Opium	60	58	1,942	2,039		
Roots, herbs, and bark, n. e. s.	1,714	90	1,017	73		
Quinine and all alkaloids and cinchona	384	26	120	19		
Vanilla beans			120	30		
All other	8,156	446	23,684	2,412	375	81
Earthen, stone, and china ware:						
Earthen and stone ware	16,325	5,066	16,932	4,477	156	173
China ware	9,046	3,165	294	311	13	4
Eggs					65	22
Fireworks	2					
Fans	797	240	261	79	50	15
Fibers, vegetable:						
Esparto, rushes, vegetable hair, cane osiers, fine straw, palm, and genista	196	17	115	2		
Manufactures of—						
Bags for sugar	16,605	3,090	18,197	3,519		
Carpets	159	44	221	32		
Cordage and rope			175	61		
Twine	4,416	966	319	51		
All other	10,377	2,098	338,587	76,735	1,012	289
Fish, including shellfish:						
Dried, smoked, or cured—						
Cod, haddock, hake, and pollock			146,459	16,364	34	1
Herring			9	1		
All other			24	4		
Pickled mackerel			119	29		
Canned fish, other than salmon and shellfish—						
Caviare	42	10	114	28		
All other	1		67	17		
All other shellfish					292	20
All other fish and fish products			239	60		

## No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	Germany.		United Kingdom.		Other American countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Fruits and nuts:						
Fruits—						
Apples, dried			\$1,431	\$172		
Apples, green or ripe			621	122	\$15	\$8
All other, green, ripe, or dried			922	126	1,727	532
Preserved fruits:						
Canned	\$9	\$2	96	24		
All other	9	2	18	5		
Gums and resins:						
Rosin	2					
Tar	15	16				
Turpentine, spirits of			735	81		
Glass and glassware:						
Glass packages, paying duty separate from their contents	3,297	1,105	11,241	3,558	27	1
Window glass	7,923	2,559	699	50		
All other	39,103	10,063	1,025	412	2	2
Glucose and grape sugar	126	27			189	33
Glue	1,686	372	288	23		
Grease and grease scraps and soap stock			5			
Games and toys	17,760	4,137				
Hair, and manufactures of	47	19				
Hay			9,090	2,273	9	2
Hides and skins other than fur skins:						
Goatskins			35	5		
Hides of cattle			140	21	550	55
All others	149	22	466	71	661	100
Hops	868	34				
Hats and caps	1,124	225	24,654	4,932	74,291	14,857
Ink:						
Printers'	60	11				
All other	898	123	2,147	491		
Instruments and apparatus for scientific purposes, telegraph, telephone, and other electrical	1,511	302	244	49		
Incandescent electric lamps	17	8	201	13		
Iron and steel, and manufactures of:						
Needles, pins, pens, hooks, hairpins, and surgical instruments	5,782	2,434	2,074	281		
All other fine articles	10,840	1,637	17,737	3,386	3	
Bar iron			2,574	433		
Bars and rods of steel			18,717	2,832		
Hoops, bands, and scroll			18,311	3,360		
Rail for railways—						
Iron	49	3				
Sheets and plates—						
Wire and wire cables	363	20	4,435	457		
Builders' hardware, saws, and tools—						
Locks, hinges, and other builders' hardware	1,805	65	3,578	524		
Saws	1		67	18		
Tools, not elsewhere specified	14,448	1,773	16,662	3,315		
Castings not elsewhere specified	4,498	520	9,379	1,096		
Cutlery—						
Table	956	196	1,222	195		
All others	4,282	772	6,216	650		
Firearms	101	26			25	6
Machinery and machines, and parts of:						
Electrical machinery	71	14	29	6		
Metal working	3,709	745	3,098	655	20	4
Printing presses, and parts of	878	174				
Pumps and pump machinery	752	151	228	46		
Sewing machines, and parts of	1,404	281	28	6		
Steam engines, and parts of—boilers and parts of engines	885	177				
Typewriter machines	257	51				
Sugar and brandy machinery	5,456	546	3,058	306		
Nails and spikes:						
Cut	505	92	540	72		
Wire	842	131				
All other, including tacks	10,575	1,406	14,305	2,015		
Pipes and fittings	15		5,368	845		
Scales	98	6	301	48		
Scales and balances	323	64	62	12		
Stoves and ranges, and parts of	131	11	551	89		
All other manufactures of iron and steel	14,856	1,566	39,275	5,331		
Jewelry, and other manufactures of gold and silver:						
Jewelry	26,418	4,108	27	2		
All other manufactures of gold and silver	7,702	941	350	80	4	10

## No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	Germany.		United Kingdom.		Other American countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Lead and manufactures of:						
Pigs, bars, and old			\$39	\$5		
Pipe			28	5		
All other manufactures of	\$572	\$119	175	38		
Leather and manufactures of:						
Sole leather.			140	21	\$1,600	\$240
Splints, buff, grain, and all other						
upper	199	49	159	40		
All other leather	332	61	110	22	12	5
Manufactures of—						
Boots and shoes	557	120	18	6	54	15
Harness and saddles			289	10	589	196
Trunks, valises, and traveling						
bags			1,136	287		
All other	4,209	1,030	6,077	1,693	1,291	574
Malt liquors, beer:						
In wood			147	104		
In bottles	18,530	4,373	67,155	11,379	53	9
All other malt liquors			476	67		
Marble and stone, and manufactures of:						
Building stone			5	4		
All other	974	45	747	223	89	5
Matches	5	1	2,139	888		
Metal and metal compositions, tin:						
In sheets			7,057	1,225		
Manufactured articles	4,441	402	4,735	789	1	
Musical instruments:						
Organs	33	13				
Planofortes	1,576	629			63	25
All other musical instruments and						
parts of	8,086	3,242			6	2
Oilcloths:						
For floors	94	18				
All other	1,546	147	87	9		
Oils:						
Animal oils—						
Whale oil	9					
All other animal oils	209	13	940	99		
Mineral oils—All other natural oils						
without regard to gravity			120	47		
Mineral, refined or manufactured—						
Naphtha, including the lighter						
products of distillation	440	125				
Lubricating and heavy paraffin						
oil			1,009	405		
Vegetable oils—						
Cotton-seed oil	2					
Linseed oil	2	1	12,707	2,853		
Olive oil			20	3		
Volatile or essential oils—						
All other	197	98	1,463	524		
All other vegetable oils	124	5	43	6		
Paints, pigments, and colors:						
Carbon black, gas black, and lamp-						
black			105	51		
Zinc and oxide of			170	21		
All other	5,765	1,245	25,532	8,908		
Paper, and manufactures of:						
Paper pulp—						
In sheets	48,169	19,821	1,826	398		
All other	43,516	13,693	1,333	493	9,650	363
Manufactures of—						
Paste and carton pierre	44	19				
Wrought	30	4	13	1		
Paraffin and wax	815	124	5	1		
Perfumery and cosmetics	1,754	621	2,473	949		
Plated ware	6,447	1,616	2,074	519	40	10
Provisions, comprising meat and dairy						
products:						
Meat products—						
Beef products:						
Beef, jerked					592,080	187,742
Hog products:						
Hams and shoulders	543	65	82	10	94	16
Oleomargarine	57	44	390	48		
Poultry and game					40	13
All other meat products	197	49	392	248	100	25
Dairy products—						
Butter			2,482	326		
Cheese	2,944	496	23,236	4,231		
Condensed milk	13	1	14,160	1,416		

No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	Germany.		United Kingdom.		Other American countries.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Rice .....	\$259,762	\$58,155	\$375,822	\$90,823	\$0.73	\$0.10
Rubber, and manufactures of: all other .....	6,895	878	11,288	1,544	5	1
Salt .....	860	519	306	184		
Seeds:						
Flax and timothy seed .....			147	15		
All other .....	579	49	1,929	96	260	52
Shells .....	1,188	527				
Silk, and manufactures of:						
Raw .....			32	14		
Manufactures of—						
Yarn and thread .....	44	20	955	430		
Velvet and plushes .....	59	27	504	227		
Tulles and laces .....	86	38	443	198		
Knit fabrics .....	60	27				
All other .....	34,711	15,630	15,481	6,951	40	18
Spices:						
Pepper .....			7	2		
All other .....	15	4	1,171	293		
Soap:						
Common soap .....	300	72	271	145		
All other .....	164	22	207	101		
Spirits, distilled:						
Brandy .....	15	4	18	7		
Whisky .....						
Bourbon .....			754	371		
Rye .....	200	17				
All other distilled .....	2,594	484	1,018	594	2	8
Starch .....	11,819	2,612	33,037	7,426	1,731	282
Straw and palm leaf, and manufactures of .....			932	106	1,455	136
Sugar and molasses: Candy and confectionery .....	743	186	2,258	567	14	3
Tea .....			423	198		
Varnish .....	1,411	343	1,706	172		
Vegetables:						
Beans and pease .....	294	55	7,403	2,234	114,312	30,159
Onions .....					4,118	467
Potatoes .....	105	18	121,889	34,726		
Vegetables, canned .....	716	178	86	9	11	3
Dried pulse .....			725	170	52,917	6,880
All other (including pickles and sauce) .....	583	145	409	97	10	3
Vinegar .....			40	55		
Vessels: Sailing .....			3,000	605		
Whalebone .....	820	229	72	14		
Walking sticks, umbrellas, and parasols .....	872	218	2,233	560	70	18
Wines:						
In bottles .....	260	85	200	81	100	44
In other coverings .....	6	5			24	6
Sparkling liquors and cordials .....	20	13	439	208		
Wood, and manufactures of:						
Shooks, box .....			28	3	4	
Wood, ordinary, composing cases wherein imported goods are packed .....	6,590	3,207	13,704	2,553	123	9
Doors, sashes, and blinds .....			32	3	10	2
Furniture, not elsewhere specified .....	3,948	1,319	54	14		
Hogsheads and barrels empty .....	1,887	253	11,600	1,135		
Trimnings and moldings and house finishings .....	2,104	957	120	48		
Wooden ware .....	2,607	388	128	29		
All other .....	659	192	234	122		
Wool, and manufactures of:						
Carpets .....	344	137	2,372	951		
Flannels and blankets .....	195	78	1,680	674		
Wearing apparel .....	13,398	5,359	953	384		
Woolen yarn .....	697	302	30	14		
Cloth, spun or twilled .....	451	180				
All other manufactures of .....	13,136	5,243	179,495	71,799	41	17
Zinc, and manufactures of .....	1,896	314	40	12		
All other articles not elsewhere enumerated .....	48,594	9,996	77,390	11,771	1,915	292
Total .....	1,112,117	272,318	3,111,983	811,711	3,086,997	424,529

No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	Other European countries.		All other countries.		Grand total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>FREE OF DUTY.</b>						
<b>Agricultural Implements:</b>						
Mowers, reapers, and parts of					\$4,146	
Plows and cultivators, and parts of					28,405	
All other, and parts of					31,397	
Art works, painting, and statuary					85	
Books, music, maps, engravings, and other printed matter:						
Books, maps, and scientific instruments, for use in schools					16,445	
All other	\$4,063		\$14		25,842	
Bricks, glazed or unglazed, building					2,959	
Coal and coke:						
Coal—						
Anthracite					111,454	
Bituminous					199,135	
Coke					34,265	
Chemicals, drugs, and dyes:						
Mineral waters and other nonalcoholic beverages	79				37,087	
Quinine and all alkaloids and cinchona					1,098	
Fertilizers, natural					282,753	
Fibers, vegetable:						
Flax, hemp, etc., raw					106,276	
Manufactures—Single yarns for sugar bags only					57	
Fish, fresh, other than salmon					317	
Trees, plants, and moss			13		6,754	
Wood, and manufactures of:						
Pine wood, unplanned					336,929	
Manufactures of furniture not elsewhere specified					8,432	
Silver coin					9,795	
All other articles not elsewhere enumerated	3,545				77,964	
<b>SUBJECT TO DUTY.</b>						
<b>Agricultural Implements, all other and parts of</b>					1,640	\$164
Aluminum and manufactures of					3,241	708
<b>Animals:</b>						
Cattle					2,037,725	166,176
Horses					167,004	28,835
Mules					113,787	8,548
Hogs					102,348	9,680
Sheep					1,794	225
All other					1,906	315
Articles brought in baggage, having no commercial values, but dutiable						1,566
Art works, painting, and statuary	785	\$219			10,002	2,251
Bones, hoofs, horns, and horn tips, strips, and waste	160	30	4	\$2	480	157
Blacking:						
Stove polish					486	114
All other					8,584	712
Books, music, maps, engravings, and other printed matter: All other	2,369	220	93	36	104,311	17,955
Brass and manufactures of	324	167	30	4	40,222	7,847
<b>Breadstuffs:</b>						
Bread and biscuit					17,937	2,398
Barley					24,971	1,661
Bran, middlings, and mill feed					22,424	5,605
Corn					259,969	37,773
Corn meal					1,846	353
Oats					41,307	7,789
Oatmeal					121	32
Macaroni and vermicelli	36	9			2,502	625
Rye					40	7
Wheat					113	11
Wheat flour					561,945	132,866
Preparation of, for table food			375	93	5,858	1,465
All other			77	19	7,314	1,892
Bricks, glazed or unglazed:						
Building					4,626	2,911
Fire					61,470	8,024
Bristles					1,821	227
Broom corn					6,440	348
Brooms and brushes	1,235	315	483	218	18,425	5,881

No. 35.—*Statement of articles imported at the port of Habana, Cuba, etc.*—Continued.

Articles.	Other European countries.		All other countries.		Grand total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Cider.....					\$39,284	\$3,487
Candles.....	\$874	\$261			163,881	19,822
Cars, carriages, and other vehicles, and parts of:						
For steam railways.....					47,275	4,728
For other railways.....					90,289	9,230
Cycles and parts of.....					6,664	1,352
All other carriages and parts of.....	701	176			71,110	14,491
Celluloid, and manufactures of.....	445	56			13,520	4,551
Cement.....	4,874	1,647			58,489	15,583
Crockery.....	146	21			39,474	6,729
Clocks, watches, and parts of:						
Clocks and parts of.....	23	6			7,479	1,875
Watches and parts of.....	15,828	3,967			38,184	9,564
Cocoa.....	920	308			12,575	5,406
Coffee.....	1,154	314			751,689	336,829
Copper and manufactures of:						
Ingots, bars, and sheets.....					10,257	1,605
Manufactures of.....	232	27	\$51	\$17	99,416	18,350
Cork, and manufactures of cork bark:						
Cork stoppers.....					13,939	861
All other.....	370	16			1,485	110
Cotton, and manufactures of:						
Cotton, raw.....					4,387	300
Manufactures of cloths—						
Closely woven.....	9,282	3,058	11	5	430,016	149,941
Loosely woven, muslins, etc.....	21,917	2,719	333	203	941,152	272,405
Wearing apparel.....	3,582	847	111	83	84,214	22,003
Carpets.....			10	2	66	8
Yarn and thread.....					102,018	25,849
Quillings and piques.....	51	14			8,993	3,560
Velveteens, corduroys, etc.....	391	296	3	1	24,480	13,715
Tulles and laces.....	782	207			143,116	40,096
Knit fabrics.....	5,775	2,264			350,049	125,452
Waste, cops and mill.....					7,875	749
All other manufactures of.....	8,014	3,872	1,169	491	378,722	106,147
Chemicals, drugs, and dyes:						
Acids.....	1,264	30			11,999	1,062
Ashes, pot and pearl.....	227	5			12,483	839
Copper, sulphate of.....			13	1	3,464	328
Dyes.....					1,397	196
Mineral waters and other nonalcoholic beverages.....					6,177	1,195
Medicines, patent and proprietary.....	1,854	286	72	45	147,741	16,277
Opium.....	19	19	23,989	26,980	30,651	34,303
Roots, herbs, and bark, n. e. s.....	595	46	238	49	7,572	926
Quinine and all alkaloids and cinchona.....	5	1			510	46
Vanilla beans.....					330	83
All other.....	1,517	249	136	42	122,615	12,824
Earthen, stone and china ware:						
Earthen and stone ware.....	2,837	989	59	19	45,929	12,429
China ware.....	3,964	1,417	1,108	538	23,844	10,934
All other.....			2	2	327,796	53,600
Eggs.....					1,906	24
Fertilizers, manufactured.....					564	1,030
Fireworks.....			550	1,018	35,315	10,445
Fans.....	1,607	483	19,344	5,728		
Fibers, vegetable:						
Esparto, rushes, vegetable hair, cane osiers, fine straw, palm, and genista.....			76	45	4,255	804
Manufactures of—						
Bags for sugar.....					36,402	6,761
Carpets.....			3	2	728	138
Cordage and rope.....	420	113			8,120	1,942
Twine.....	3,773	940			19,977	3,782
All other.....	4,881	1,219	95	33	484,571	111,964
Fish, including shellfish:						
Dried, smoked or cured—						
Cod, haddock, hake, and pollock.....	154,063	11,633	36	2	325,390	30,785
Herring.....					792	106
All other.....			104	3	17,411	3,071
Pickled—						
Mackerel.....					144	33
All other.....			21		4,021	113
Salmon—						
Canned.....					264	66
All other, fresh or cured.....					13,544	3,403
Canned fish, other than salmon and shellfish—						
Caviare.....					290	69
All other.....	710	177	67	15	48,237	12,079

No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	Other European countries.		All other countries.		Grand total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
<b>SUBJECT TO DUTY—continued.</b>						
Fish, including shellfish—Continued.						
Shell fish, oysters .....			\$961	\$2	\$940	\$151
All other shellfish .....			298	11	1,011	74
All other fish and fish products .....	\$794	\$198			12,778	3,194
Fruits and nuts:						
Fruits—						
Apples, dried .....					1,480	178
Apples, green or ripe .....					23,914	3,204
Prunes .....					1,431	96
Raisins .....					35,127	3,166
All other, green, ripe, or dried ..	273	90	931	122	147,523	21,856
Preserved fruits—						
Canned .....			72	18	31,548	7,886
All other .....			4	1	4,264	1,062
Nuts .....					30,028	3,871
Gums and resins:						
Rosin .....	2				2,762	881
Tar .....					3,682	1,277
Turpentine and pitch .....					4,582	1,292
Turpentine, spirits of .....					24,979	4,297
Caoutchouc and gutta-percha ..					2	
Glass and glassware:						
Glass packages, paying duty separate from their contents .....	1,732	267	12	2	67,658	13,323
Window glass .....	994	284			11,120	3,481
All other .....	18,863	4,314	4	1	139,088	33,807
Glucose and grape sugar .....					1,091	328
Glue .....	200	19			7,046	1,235
Grease and grease scraps and soap stock ..					23,383	1,452
Gunpowder and explosives:						
Gunpowder .....					2,016	627
All other explosives .....			65	142	1,482	314
Games and toys .....	678	208	358	79	41,637	7,992
Hair, and manufactures of .....					440	172
Hay .....					32,978	7,503
Hides and skins other than fur skins:						
Goatskins .....					7,582	1,048
Hides of cattle .....					16,587	2,479
All other .....					33,715	5,215
Honey .....					5	2
Hops .....					2,357	196
Hats and caps .....	35,078	7,016			203,624	40,730
Ice .....					16	4
Ink:						
Printers' .....			2		1,382	240
All other .....	19		4		6,069	1,017
Instruments and apparatus for scientific purposes, telegraph, telephone, and other electrical ..					32,322	6,468
Incandescent electric lamps .....					2,483	358
Iron and steel, and manufactures of:						
Needles, pins, pens, hooks, hairpins, and surgical instruments .....	438	124			19,412	5,627
All other fine articles .....	2,781	212			47,508	7,429
Pig iron .....					47	2
Scrap and old .....					16	
Bar iron .....	30	2			28,784	5,358
Bars and rods of steel .....					35,321	6,152
Hoops, bands, and scroll .....					25,892	5,535
Rail for railways—						
Iron .....					15,078	1,506
Steel .....					67,564	6,758
Sheets and plates—						
Iron .....					3,198	488
Structural iron and steel .....					106,110	25,095
Wire and wire cables .....	479	10			42,582	5,999
Builders' hardware, saws, and tools—						
Locks, hinges, and other builders' hardware .....	882	123	2	1	13,704	1,561
Saws .....					1,064	130
Tools, not elsewhere specified ..	1		2		90,705	14,721
Car wheels .....					4,170	414
Castings, not elsewhere specified ..	936	84			101,705	10,903
Cutlery—						
Table .....			6	9	9,773	2,706
All other .....	4	1	4	3	17,504	2,892
Firearms .....					6,419	1,776
Machinery and machines, and parts of:						
Cash registers .....					1,739	349
Electrical machinery .....	35	7			12,300	2,461

No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	Other European countries.		All other countries.		Grand total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Machinery and machines, etc.—Cont'd.						
Laundry machinery .....					\$4,123	\$825
Metal working .....	\$342	\$69			20,509	4,142
Printing presses, and parts of .....					3,708	738
Pumps and pump machinery .....					11,784	2,358
Sewing machines, and parts of .....					63,229	12,645
Shoe machinery .....					113	23
Steam engines, and parts of boilers and parts of engines .....	114	23			33,914	6,783
Typewriter machines .....					19,449	3,889
Sugar and brandy machinery .....					9,877	988
Nails and spikes:						
Cut .....	412	72			6,626	1,618
Wire .....					8,557	1,899
All other, including tacks .....	6,078	1,296			67,231	10,442
Pipes and fittings .....					57,615	9,247
Saws .....					5,667	1,783
Scales and balances .....	9	2	\$2		11,370	2,235
Stoves and ranges, and parts of .....					3,180	485
All other manufactures of iron and steel .....	184	31	8	\$3	115,090	16,993
Jewelry, and other manufactures of gold and silver:						
Jewelry .....	586	81			37,162	5,025
All other manufactures of gold and silver .....	98	24			12,773	1,811
Lead and manufactures of:						
Pigs, bars, and old .....					639	85
Pipe .....					2,336	285
All other manufactures of .....	60	82	129	126	12,899	2,457
Leather and manufactures of:						
Sole leather .....					4,360	654
Upper leather .....					1,316	198
Splints, buff, grain, and all other upper .....					1,350	338
All other leather .....					6,855	1,357
Manufactures of—						
Boots and shoes .....	1,265	284	150	180	700,460	153,047
Harness and saddles .....					8,966	867
Trunks, valises, and traveling bags .....					3,115	701
All other .....	944	236	3	1	39,944	9,754
Lime .....					17	4
Malt .....					1,156	134
Malt liquors, beer:						
In wood .....					18,242	12,588
In bottles .....	742	236			159,377	33,702
All other malt liquors .....					489	70
Marble and stone, and manufactures of:						
Stone, paving, unwrought .....					1,077	270
Building stone .....	4,178	2,372			6,562	2,954
All other .....	10	1			7,450	1,630
Matches .....	2,142	1,275			5,749	2,858
Metal and metal compositions, tin:						
In sheets .....	132	15			7,223	1,242
Manufactured articles .....	613	74	1		59,173	9,447
Musical instruments:						
Organs .....					95	37
Pianofortes .....					8,002	8,202
All other musical instruments and parts of .....	466	187	3	1	12,606	5,050
Olecloths:						
For floors .....					148	23
All other .....	3				21,284	2,936
Oils:						
Animal oils—						
Fish oil .....					286	26
Lard oil .....					30	3
Whale oil .....					11	
All other animal oils .....	887	59			11,426	742
Mineral oils—						
Petroleum, crude .....					74,355	42,560
All other natural oils without regard to gravity .....					31,897	11,054
Mineral, refined or manufactured—						
Naphtha, including the lighter products of distillation .....	65	15			2,901	781
Illuminating oils .....					9,672	8,463
Lubricating and heavy paraffin oil .....					7,929	3,751
Residuum, including tar and all other from which light pitches have been distilled .....					751	370



No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	Other European countries.		All other countries.		Grand total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Oils—Continued.						
Vegetable oils—						
Cotton-seed oil					\$9,072	\$1,795
Linseed oil					15,132	3,388
Olive oil	\$78	\$9			202,180	20,811
Volatile or essential oils—						
Peppermint					6	8
All other	44	14	\$18	\$22	2,196	816
All other vegetable oils	858	160	39	9	5,712	927
Paints, pigments, and colors:						
Carbon black, gas black, and lamp-black					105	51
Zinc and oxide of					261	85
All other	2,810	849	37	19	69,445	19,378
Paper, and manufactures of:						
Paper pulp—						
In sheets	4,227	1,671	200	82	158,034	55,959
All other	15,603	1,917	520	182	219,834	48,144
Manufactures of—						
Paste and carton pierre					221	38
Wrought	25	8	1		1,275	272
Paraffin and wax					1,012	148
Perfumery and cosmetics	22	9	32	64	59,755	20,561
Plated ware	509	127	25	6	27,810	6,966
Provisions, comprising meat and dairy products:						
Meat products—						
Beef products:						
Beef, canned					1,970	479
Beef, fresh					120,440	15,814
Beef, salted or pickled					3,301	586
Beef, jerked					592,080	187,742
Beef, tallow					17	1
Hog products:						
Bacon			12	3	649	114
Hams and shoulders			16	2	228,597	58,483
Pork, canned					573	144
Pork, fresh					17,154	2,830
Pork, salted or pickled			13	2	224,381	39,158
Lard					970,137	177,356
Lard products, and substitutes for (cottonlenc, lardine, etc.)						
Mutton					3,646	647
Oleomargarine	875	119			4,574	971
Imitation butter					21,030	6,549
Poultry and game					76	11
All other meat products	653	163	16	2	73,380	15,487
Dairy products—						
Butter	4,254	580			139,788	33,139
Cheese	139,286	27,360			41,502	8,185
Condensed milk	200	20			189,009	35,491
Rice					179,016	17,895
Rubber, and manufactures of:						
Belting, hose, and bagging					65,187	141,838
Boots and shoes					1,368	102
All other	166	22			628	190
India rubber, scrap and old	99	7			47,430	7,662
Salt	18	1			2,784	189
Seeds:					14,015	13,989
Clover seed			12	6	1,201	67
Flax and timothy seed					2,207	309
All other	715	125	95	14	19,025	2,048
Shells	247	203			3,469	1,915
Silk, and manufactures of:						
Raw	11	5			681	310
Manufactures of—						
Yarn and thread					2,908	1,811
Velvet and plushes					1,296	564
Tulles and laces					7,676	3,504
Knit fabrics	52	24			356	164
All other	3,061	1,387	29,934	13,503	256,045	115,392
Spices:						
Pepper			2	1	3,453	864
All other	9	2	16	4	24,660	6,153
Soap:						
Common soap	163	34	4		66,798	25,130
All other	422	46	5		9,848	2,268
Spirits, distilled:						
Brandy					383	377

No. 35.—Statement of articles imported at the port of Habana, Cuba, etc.—Continued.

Articles.	Other European countries.		All other countries.		Grand total.	
	Value.	Duty.	Value.	Duty.	Value.	Duty.
SUBJECT TO DUTY—continued.						
Spirits, distilled—Continued.						
Whisky—						
Bourbon .....					\$1,451	\$757
Rye .....					451	130
All other distilled .....	\$11,606	\$11,755			62,183	39,051
Starch .....					54,495	13,285
Stereotype and electrotype plates .....					206	51
Straw and palm leaf, and manufactures of .....	346	14	\$55	\$91	5,753	880
Sugar and molasses:						
Molasses .....					1	
Sugar, raw .....					444	227
Sugar, refined .....					10,803	5,804
Candy and confectionery .....	2,101	525	45	11	61,154	15,268
Tea .....			3,000	749	3,520	972
Tobacco, and manufactures of:						
Manufactures of—						
Cigars .....					2	5
Plug .....					9,713	3,380
Powder and snuff .....			452	356	821	459
All other .....			1,094	1,100	3,420	2,147
Varnish .....	160	37			13,371	4,020
Vegetables:						
Beans and pease .....			212	45	276,070	56,059
Onions .....					160,255	28,129
Potatoes .....			3		304,115	74,778
Vegetables, canned .....	230	58	229	58	30,562	7,641
Dried pulse .....	457	114	2		113,080	12,744
All other (including pickles and sauce) .....	557	141	580	138	81,753	19,614
Vinegar .....			4	11	393	379
Vessels:						
Steam .....					14,500	148
Sailing .....					45,500	2,595
Whalebone .....			2	1	1,305	521
Walking sticks, umbrellas and parasols .....	213	54			27,572	6,553
Wines:						
In bottles .....	215	159	11	16	40,306	15,051
In other coverings .....	3,552	1,687	34	108	716,165	531,844
Sparkling liquors and cordials .....	324	253			9,258	5,133
Wood, and manufactures of:						
Timber and unmanufactured wood—						
Sawed .....					26,265	2,022
Logs and other .....			10	1	1,327	160
Lumber—						
Boards, deals, and planks .....					1,577	30
Joists and scantlings .....	15	1			15	1
Shingles .....					75	7
Shooks—						
Box .....			42	2	11,399	652
All other .....					2,387	213
Heading .....					1,986	205
All other .....					10,368	703
Manufactures of—						
Wood, ordinary, composing cases wherein imported goods are packed .....	5,860	596	440	656	82,731	18,967
Doors, sashes, and blinds .....					5,083	1,266
Furniture, not elsewhere specified .....	1,203	491	306	222	90,705	25,624
Hogsheads and barrels empty .....	925	94	4		209,634	19,969
Trimmings and moldings and house finishings .....	643	267	454	340	8,801	3,128
Wooden ware .....	90	40	676	290	25,150	6,302
Wood pulp .....					551	46
All other .....	109	40	578	231	15,413	4,530
Wool, and manufactures of:						
Raw .....					190	60
Manufactures of—						
Carpets .....	88	35	3	1	5,171	2,068
Flannels and blankets .....					4,783	1,915
Wearing apparel .....	331	132			34,007	13,601
Woolen yarn .....	38	17			2,527	1,125
Cloth, spun or twilled .....	20	8			818	327
All other manufactures of .....	1,619	648	27	11	347,891	139,147
zinc, and manufactures of .....	4,211	530	28	32	10,602	1,880
All other articles not elsewhere enumerated .....	13,127	3,268	997	443	790,019	141,297
Total .....	571,709	113,852	91,470	55,279	22,350,525	5,019,507

No. 36.—*Importations into the island of Cuba, from leading countries, by sources of production, during the six months, July 1 to December 31, 1900.*

Classes.	United States.		Spain.		France.		Germany.	
		Per cent.		Per cent.		Per cent.		Per cent.
Articles of food, and animals .....	\$7,641,707	50.4	\$318,112	5	\$37,142	2	\$617,552	4
Manufactured articles .....	4,321,631	37.7	2,329,551	20.3	925,817	8.1	769,005	6.7
Articles in a crude condition or partly so .....	1,480,033	71.4	76,964	3.6	20,179	.88	12,236	.5
Articles of voluntary use, luxuries, etc .....	301,512	12.8	1,316,515	55.9	337,055	14.4	142,396	6
Miscellaneous .....	920,936	60	163,725	10.7	166,589	10.9	123,147	8.3
Total .....	14,665,819	45	4,704,867	147	1,486,782	4.6	1,669,336	5.1

  

Classes.	United Kingdom.		American countries.		European countries.		Other countries.		Total.	
		Per cent.		Per cent.		Per cent.		Per cent.		Per cent.
Articles of food, and animals .....	\$1,338,345	8.3	\$4,263,718	28	\$363,394	2	\$48,302	.3	\$15,123,272	100
Manufactured articles .....	2,776,957	24.2	103,677	.9	230,811	2	8,451	.1	11,465,900	100
Articles in a crude condition or partly so .....	118,615	5.6	365,397	17.5	11,465	.5	415	.02	2,085,304	100
Articles of voluntary use, luxuries, etc .....	143,987	6.1	5,874	.3	29,235	1.2	76,048	3.3	2,352,622	100
Miscellaneous .....	121,308	7.9	4,308	.3	27,595	1.8	1,480	.1	1,534,083	100
Total .....	4,499,212	13.8	4,742,969	14.5	662,500	2	134,696	.4	32,566,181	100



M. C. FOSNES, DIRECTOR GENERAL OF POSTS.

# ANNUAL REPORT OF THE DIRECTOR-GENERAL OF POSTS, HABANA, FISCAL YEAR 1900.

DEPARTMENT OF POSTS OF CUBA,  
OFFICE OF THE DIRECTOR-GENERAL,  
*Habana, Cuba, January 29, 1901.*

SIR: I have the honor to submit herewith a report covering in a formal manner the operations of the department of posts for the fiscal year ended June 30, 1900. It would hardly be necessary to even suggest the difficulties encountered in the rendition of such a report, growing out of the unfortunate history of the department the past year, rising to the proportions and character of a public catastrophe. The special report upon those distressing events and discoveries by the Hon. J. L. Bristow, Fourth Assistant Postmaster-General of the United States and for a time acting director-general of Cuban posts, submitted July 19, 1900, is a material part of the departmental record for the year, and should be so considered in connection herewith.

By authority of the Postmaster-General, and with your own concurrence, Mr. Estes G. Rathbone was superseded as head of the department by Mr. Bristow May 20, 1900, whom in turn I succeeded June 23. My own occupancy of the position covered only the last week of the fiscal year, therefore the midst of a period of stress and many embarrassments.

It is particularly in respect to the financial affairs of the department that the untoward conditions preclude satisfactory and intelligent treatment. Of the \$130,000 misappropriated revenues, as conservatively computed in the cited report of General Bristow, probably at least \$100,000 pertains to the fiscal year 1900. The disbursements for the first nine months of the year have also been revised and pruned by a reaudit of accounts, the final result of which is not at my present command. Any attempt at regular analysis of revenues and expenditures would be inconclusive, under the circumstances, and might be misleading. A brief general survey must therefore suffice.

The following figures are taken from the original certificates of audit for the first nine months of the year:

Month.	Revenues.	Disbursements.	Deficit.	Month.	Revenues.	Disbursements.	Deficit.
July .....	\$15,000.00	\$47,067.25	\$32,067.25	January ....	\$17,530.00	\$49,371.16	\$31,841.16
August.....	15,000.00	53,308.79	38,308.79	February ...	24,365.05	46,843.86	22,478.81
September ...	16,000.00	56,156.77	39,156.77	March .....	21,781.91	49,478.16	27,696.25
October .....	17,000.00	49,047.81	32,047.81	Total..	163,515.79	488,697.35	325,181.56
November ....	18,115.00	87,532.27	69,417.27				
December....	18,723.83	50,891.78	32,167.95				

For the last three months the figures are not available in the same consolidated form. The revenues are reported as follows by the treasurer of the island:

April .....	\$24, 662. 46
May .....	29, 009. 38
June .....	29, 724. 68
Total .....	83, 396. 52

making a total for the year of \$246,912.31. It will be observed that for May and June, under honest accounting, the revenues average \$29,000 a month, round figures. On this normal basis, the total for the year should have been about \$350,000, which tends to confirm my estimate of at least \$100,000 fraudulent depletion of the revenues during the year, or, more strictly, during the first nine or ten months of the year.

The disbursements of April, May, and June were made irregularly and by piecemeal, owing to the then-existing complications. The audit total of disbursements during the three months is \$45,150.01, which, added to the \$488,397.35 for the preceding nine months, the sum in fact expended and approved in the original audit, makes \$533,547.36. But to these actual expenditures must be added the further sum of \$64,750.33 paid during the present fiscal year to date, on account of the year ended June 30, a total of \$598,497.69 for the year, and there remain still considerable deficiencies for that year to be met, among them an item of \$5,163.13 on international transit account, so that the expenditures for the year will overrun \$600,000. The present totals for the year thus stand: Revenues, \$246,912.31; expenditures, \$598,497.69; deficit, \$352,585.38.

The revenues were to the expenditures as less than 5 to 12—approximately 41 per cent—for the whole year; for the first nine months still less—approximately 33 per cent.

During the administration of General Bristow, from May 20 to June 22, the department was reorganized into the following bureaus for the remainder of the fiscal year: Bureau of finance, bureau of appointments, bureau of transportation, bureau of special agents, bureau of money orders and registration, bureau of translation, bureau of dead letters, law clerk, disbursing officer.

Reports in further detail follow from the several chiefs of these subdivisions of the department, excepting the bureau of finance, which was abolished June 30. For ten months of the year that bureau was in the immediate control of Charles F. W. Neely, who fled the island April 28, and who is just returning to Cuba in custody of the law, after long and exhaustive resistance to such return; and for reasons already indicated, and well understood, a regular report covering its operation is impracticable, beyond the preceding general survey. Moreover, the officer in charge of the bureau during the closing weeks of its existence, Mr. Charles L. Benjamin, has been absent in the United States, an invalid, for many months.

#### APPOINTMENTS AND BONDS.

On June 30, 1899, there were 239 post-offices in operation on the island, at which 26 Americans were serving as acting postmasters, and at the remainder, 213 offices, Cubans were serving as postmasters. On June 30, 1900, the number of offices had increased to 295, at which

there were 278 Cuban postmasters and 17 American acting postmasters. The increase in post-offices was 56, and the decrease was 9 in Americans in charge of offices. The increase in offices is in a measure an index to the rehabilitation of the island. The several bureau reports which follow indicate that the establishment of the postal system upon American lines is received with favor, and that the effect has been generally beneficial.

During the year the policy was continued of bonding employees who held positions of responsibility. At the beginning of the fiscal year but 67 employees were under bond, while at the close of the year there were 214. These were mostly commercial bonds on which the department paid the premiums. A large number of employees in the Habana post-office were carried on what is known as a schedule bond, which admits of one employee retiring, for any cause whatever, and another being substituted, the bond continuing in force. The penalties on bonds in force at the end of the fiscal year aggregated \$569,000.

The total number of employees in the service on the island on June 30 was 788, of whom 703 were Cubans and 85 Americans. For obvious reasons there are more American employees than Cubans in the department proper. In post-offices on the island there were 362 employees, of whom 338 were Cubans and 24 Americans. Of the 46 railway postal clerks and 63 star-route contractors, all are Cubans.

#### TRANSPORTATION.

Attention is respectfully invited to the report of the transportation bureau, which goes very much into the detail of the work in providing for the receipt and delivery of the mail into all parts of the island. The expense for transportation was comparatively small for the fiscal year, owing to the fact that a number of the steamship companies had agreed to carry the mails free of expense to the department up to June 30, 1900; and most of the railroad companies were, by their charters, required to carry the mails without compensation. The cost of the steamship service for mail transportation for the fiscal year was \$27,808. A great proportion of this, however, was the amount which this department was called upon to assume for carrying the mails between Habana and Miami, Fla. On June 30 there were 13 steamship routes with a total mileage of 3,184.26, an increase during the year of 621.26 miles. There were 31 railroad routes, with a mileage of 1,088.16, and 63 star routes, covering 1,383.50 miles. This makes a total of all classes of routes of 5,760.56 miles. The total number of miles traveled during the year was 1,636,296.

The railway mail service, under the immediate supervision of the transportation bureau, shows a marked improvement during the year. The clerks have shown greater interest in their work, and have increased in efficiency, as shown by the records made. The accidents on railroads were few, and no deaths or injuries occurred to postal clerks.

#### SPECIAL AGENTS.

The special agents' bureau corresponds to the office of chief post-office inspector in the United States, and has charge of the investigation of all complaints of whatever character against the postal service. The special agents, under the immediate supervision of the chief,

whose headquarters is in Habana, are traveling continuously over the island, making inquiry concerning complaints, checking up postmasters' accounts, giving special instruction to postmasters, investigating all charges of fraud, tracing losses in the mails and locating the causes of the same. They represent the director-general, and their reports to the department keep the officials advised of the condition of the service in all its branches. The report appended gives in detail the number and the class of cases handled during the year. The total number of cases for the year, of all classes, was 5,068. Many of these cases are worked by correspondence from the main office. A large volume of the business is the tracing of registered letters and packages alleged lost. These inquiries are from the island as well as from foreign countries, a great many coming from the United States. There were 37 arrests made during the year and 26 convictions secured. Of these, 2 were for robbery, 1 for forgery and rifling the mails, and 3 for misappropriation of postal funds.

#### REGISTRY AND MONEY-ORDER WORK.

The work of these two bureaus was very large during the year, especially that of the money-order branch.

Patrons of the offices availed themselves very largely of the registry system. This was true more especially of foreign matter. Of letters and parcels for foreign destination there were 78,146, and there were 49,368 domestic pieces, on which fees were charged. There were 28,911 pieces registered free of charge, under the laws and regulations governing the service. This makes a total of 156,625 pieces handled during the year.

The money-order business during the year was exceptionally large. The total number of orders issued was 113,978, aggregating in amount \$5,753,796.25 (American money), and the total number paid was 50,714, aggregating \$2,726,197.28. This volume of business was due very largely to the fact that no limit was placed on the number of orders sold to any one person or firm. Later in the year, however, this practice was discontinued and a limit fixed. The business was further increased by the transfer of all the government funds on the island by money order. This practice was also discontinued, by order of the military governor, during the year. For the details of the work, attention is invited to the tabulated report.

#### DEAD LETTERS.

The details of the work in the dead-letter bureau form an interesting part of the report of the service. The nature of this work is too well known to need special mention. It is to receive, examine, and dispose of unclaimed and otherwise undeliverable mail matter. The amount of work done was large in the number of pieces handled. The total of these was 193,569. Of this number 113,647 originated in foreign countries, of which 2,370 were registered pieces. Of letters and packages coming from foreign countries, by far the greater number came from the United States. These numbered 66,755. The next highest number, 20,692, came from Spain. France was third, with 9,871; Germany followed with 8,662, and Great Britain with 2,508. Seventy-eight countries and provinces were represented in mail received in the dead-letter bureau.



## TRANSLATIONS.

There are no statistics to report concerning the work of the translation bureau, nor that of the legal branch of the department. In the work of the department, which has to do very largely with the people of the island, nearly all communications going out must be translated, and it is of importance, of course, that such work should be done in the very best possible manner in order to convey to postmasters and other employees the true meaning of orders and instructions.

It may be proper to add, in closing, that this report was delayed, first, through general pressure of work, and then by personal sickness which befell me when about to undertake its completion.

Very respectfully,

M. C. FOSNES, *Director-General.*

Maj. Gen. LEONARD WOOD,  
*Military Governor of Cuba, Habana.*

REPORT OF THE BUREAU OF APPOINTMENTS (BONDS, SALARIES, AND  
ALLOWANCES) FOR THE FISCAL YEAR ENDING JUNE 30, 1900.

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DEPARTMENT OF POSTS OF CUBA,  
BUREAU OF APPOINTMENTS,  
*Habana, September 17, 1900.*

SIR: In submitting my report on the operations of the bureau of appointments for the fiscal year ending June 30, 1900, it is perhaps proper to add to the statistics given a few remarks explaining their bearing upon the policies pursued and carried out by the department in so far as they affected or were related to the different branches of the service coming within the scope of its duties.

The report for the fiscal year ending June 30, 1899, shows the existence of 239 post-offices, 213 Cuban postmasters, and 26 American postmasters. Of the 26 Americans mentioned, the great majority were stationed at the more important offices of the island, a number having been located in offices in the province of Santiago de Cuba, which were of comparatively small importance, but which, on account of the presence of large bodies of troops and the consequent increase of the postal business and the operation of the money-order system, made the employment of efficient and skilled Americans in the service at these points an absolute necessity. It was the policy of the department from the outset to replace American postmasters with Cuban officials as soon as the latter would be capable and trustworthy of transacting the business of the several offices. This may seem to those uninitiated in the conditions, political and social, existing on the island to have presented a problem easily solved and a program that could be carried to its conclusion without fear of disturbance. As a matter of fact, however, the situation was one surrounded with difficulties—so many different points of opposition would have to be met, so many clashing interests harmonized, and so many unjust and captious criticisms explained away, that the task, even from its most pleasant point of view, was one to make even the most courageous shrink from its undertaking. Thus, while this policy was an openly avowed one, no systematic efforts were made to carry it out until the beginning of the calendar year 1900. At this time the director-general, having given much of his time and attention to a full investigation and consideration of the proposition, availing himself of all data obtainable, decided upon a course to be pursued in the matter and at once entered upon it.

Up to this time, in the greater number of instances, very few representative Cubans had been employees of the postal service of the island. This was especially the case in the larger post-offices, and was due, no doubt, to the fact that as a rule the better paid positions were held by Spaniards or Spanish sympathizers. It was therefore necessary to depend almost entirely on "raw material," so to say, for the personnel of these candidates for future honors in the postal service. To attempt a description here of the methods pursued, the conflicts avoided, and discouragements met with, and the disappointments, and in a few instances failures, which had to be contended with, would be an unprofitable and probably uninteresting relation of details. Suffice it to say that the results so far attained have demonstrated the wisdom, practicability, and success of the plan adopted, and judging from the progress already made the hour is not far distant when the name of the last American postmaster in Cuba will have disappeared from the rolls of its postal service.

The figures given in this report show a decrease of but nine in the number of American postmasters during the fiscal year; at this moment, however, but six remain on the island, and it is confidently expected that before the end of the calendar year these will also have given way to Cuban successors.

What is true in this showing in so far as postmasters are concerned is also a fact in the case of departmental and post-office employees, but perhaps in not so great a measure. In some instances where Cubans have been appointed postmasters to succeed Americans it was found advisable to retain the services of an American

clerk, especially so when troops were stationed in or near the locality. It was also found advisable to retain a number of American clerks in the Habana post-office, those remaining, as a rule, being placed in charge of the different branches of the work in the office. A showing made, in so far as the departmental employees are concerned, is no less an evidence of the change that is being wrought. The fact must necessarily remain true, however, that so long as the business of the department is carried on in the English language the preponderance of the clerks must be Americans. In all instances, however, in every branch of the service a gradual reduction is being made in the force of American employees, as is demonstrated by the statistics shown—the percentage of Americans in the service now being about 10 per cent, whereas, in the report of June 30, 1899, the showing made was 16 per cent. All things being considered, it may certainly be said that the department can not be accused of inconsistency in this particular line of policy. In fact, there is no reason to believe that the showing made will not compare favorably with that of other branches of the public service in this respect.

#### INCREASE IN NUMBER OF OFFICES.

The records of the bureau show 295 offices in operation on June 30, 1900, as against 239 at the end of the fiscal year 1899. The increase is almost 25 per cent, and was confined almost entirely to three of the six provinces—Pinar del Rio, Santa Clara, and Santiago de Cuba. The explanation for this seeming inconsequence will readily be found by those well acquainted with the existing conditions in the island.

If we take a glance at the map of Cuba and consult the figures furnished in the report on the census of Cuba, it will be found that Habana Province, covering an area of 2,772 square miles, contains a population of 451,928, 77.4 per cent of its inhabitants living in cities of more than 1,000 population, and 63.4 per cent in cities of more than 8,000 population, the number of inhabitants per square mile being 153, including cities, and exclusive of the latter, 55.30. It thus appears that this province, although having the smallest area, is the most densely populated and contains a larger number of inhabitants than any of the other provinces of Cuba. It has suffered less, comparatively, from the results of the late war than the other provinces, and, being possessed of ample means of communication, its lines of transportation not having been molested to any extent, its postal system did not share the demoralization and interruption which was general in the other provinces, with perhaps the exception of Matanzas Province.

The province of Matanzas covers an area of 3,700 square miles and has a population of 202,444, 51.8 per cent of its inhabitants living in cities of more than 1,000 inhabitants, and 28.9 per cent in cities of more than 8,000 inhabitants, the number per square mile, including cities, being 55, and excluding cities, 39.

This province, while containing a less number of inhabitants than Santa Clara and Santiago provinces, covers but a small area in comparison with these, and as a consequence is more densely populated. What has been said in regard to the situation in the province of Habana in the matter of the conditions affecting the service may be accepted as describing the state of affairs in this province, only perhaps to a less degree.

Under these circumstances it is hardly surprising that the growth of the service in these two provinces did not keep pace with that shown in the remaining provinces of the island. In fact, a comparison with the records of the former Spanish administration shows that nearly all, if not all, of the offices formerly in existence under its control are in operation at the present time.

The province of Pinar del Rio covers an area of 5,000 square miles and contains a population of 173,064, 12.9 per cent of its inhabitants living in cities of 1,000 or more population, and 5.1 per cent in cities of 8,000 or more. Including the cities, the number of its inhabitants to the square mile is 35, while excluding cities of 8,000 or more the number decreases to 32.8 per square mile.

This shows that, although the percentage of urban inhabitants is nearly one-sixth less than the average in Matanzas Province, the density of its rural population is almost as great as in the case of the latter. It must be remembered that there is but one city deserving that name in the province—Pinar del Rio—its population being, in round numbers, 9,000.

The ravages of the late conflict, which, during its ultimate years, was responsible for untold damage in this province, affected its postal service disastrously, many villages having been entirely destroyed, the discontinuance of their offices being a natural result, and the transportation of mail seriously interrupted in some localities and entirely done away with in others. This being, however, the renowned tobacco district of the island, and the influence of the immense capital invested in that prov-

ince being almost immediately felt, its return to more flourishing conditions was perhaps more rapid and facile than could be expected of the remaining provinces which had suffered the same misfortunes. The increase of offices in the province amounted to nearly 25 per cent for the year, and this result may properly be ascribed to the effects of the reestablishment of peace and prosperity in that section, and may be accepted as an apt illustration of the faculty of the postal service to keep pace with the progress of its surroundings.

The province of Santa Clara has an area of 9,500 square miles and a population of 356,536. Its urban population living in cities of more than 1,000 inhabitants is 40 per cent of the total, and that living in cities of more than 8,000, 22.5 per cent; while it has, including cities, 36 inhabitants to the square mile, and excluding cities of more than 8,000, 25.5 per square mile. While the western and central portions of this province have in the railways traversing these sections a fairly extensive system and frequent means of communication, its eastern section is almost entirely at fault in this particular and is sparsely inhabited. This province has also suffered severely in the late war, but the fields devastated by fire are being replanted with cane and tobacco, the abandoned plantations are teeming again with life and energy, the ruined sugar mills are being rebuilt, and many villages and towns, of which hardly a vestige remained, are rapidly becoming rehabilitated, so that the general air of improvement prevailing throughout the island has perhaps its most effective counterpart here. Under these conditions the increase of nearly 30 per cent in the number of offices in this province is not worthy of particular comment; it is simply one of the factors in the situation.

Santiago Province, covering an area of 12,468 square miles, has a population of 327,714, of which 33.2 per cent inhabit cities of more than 1,000 population, and 17.5 per cent cities of more than 8,000 population, the density of the population being 26 inhabitants per square mile including cities, and 21.7 per square mile exclusive of cities of 8,000 population or more. This province is the largest in area on the island. Its population is scattered and the people possess but limited means of communication with each other, the mileage of its railways being less than that of any other province of the island. Notwithstanding this obstacle the growth of the service here has been more marked than in any other part of the island, the increase in the number of offices being over 30 per cent. This can only be ascribed to conditions similar to those existing in the provinces of Santa Clara and Pinar del Río, and a further observation on the subject at this point would only be repetition of what has been stated hereinbefore.

Puerto Principe Province has an area of 10,500 square miles, its population being 88,234—the population in cities of 1,000 inhabitants or more being 40.1 per cent of the total, and that in cities of 8,000 or more 28.4 per cent of the total—there being only 8 inhabitants to the square mile, including cities, and 6 per square mile outside of cities of 8,000 or more inhabitants. This province, although of so great an area, has the smallest population of all the provinces of the island, and outside of the few localities in which post-offices now exist, the population is widely distributed over a fertile and practically unimproved territory. The limited means of communication has, no doubt, been a factor in the poor exhibition heretofore made by the service in this province, although, as a fact, the percentage of increase in the number of post-offices in the past year, amounting to 22 per cent, shows that the local situation is improving to a creditable and satisfactory degree.

With the advent of the Cuban Central Railway, now under course of construction, an increase of population and prosperity may confidently be expected in the provinces of Puerto Principe, Santa Clara, and Santiago de Cuba, and it may be stated without question that when the greatest obstacle in the path of the progress of the island has been removed by the completion and operation of this new line of communication, with the gradual resumption by the people of their commercial and agricultural pursuits throughout the island, a new era of expansion and advance will have been inaugurated in the postal service of Cuba.

#### SEPARATIONS AND ADDITIONS IN THE SERVICE.

The number of departmental employees appearing on the roll at the end of the fiscal year shows no increase as compared with the number of those appearing upon last year's roll, the separations and additions having been equal.

The seemingly large number of separations of postmasters from the service during the year may be easily accounted for when one considers the fact that postmasters in the smaller offices, serving for but little compensation, and in many cases ignorant of their duties and failing to have a sense of the responsibilities of their positions, resign or desert their offices on the smallest provocation and the flimsiest pretexts,

never giving a thought to conditions and restrictions imposed upon them in emergencies of this nature by the regulations of the department under which they accepted appointment. It is to be expected that the new regulations made effective at the close of the fiscal year, relative to the question of salaries and allowances of postmasters, and as to their being placed under bond, will have a tendency to gradually diminish these abuses, if not entirely wipe them out. When this has been accomplished a more normal showing can, no doubt, be made in this particular.

The apparently abnormal increase in the number of additions to the ranks of postal employees in the island is simply a result of the establishment of free delivery in 26 additional post-offices during the past year, this having necessitated the employment of 53 additional carriers, there being at the close of the year 49 free delivery offices, with 149 carriers.

#### SALARIES AND ALLOWANCES.

The records on file in the bureau show that on June 30, 1900, annual allowances were being paid to 104 post-offices at the rate, per annum, of \$12,431.55, these allowances being, in most cases, for rent and light.

Separate allowances for miscellaneous expenditures to the number of 499, and amounting to \$11,462.29, were made during the year to 80 offices.

The total of salaries paid in the postal service, exclusive of the railway mail service and star-route contractors, on June 30, 1900, is \$366,579.

We find thus that the average of annual salaries paid per employee of the service is a fraction under \$540 each. This is certainly not an extravagant showing, and if we deduct from the amount mentioned above the salaries paid in the department, which are necessarily high, this is further reduced to an average of about \$450 per employee. These figures, with the gradual separation from the service of American postmasters and clerks, will undoubtedly show a further material reduction during the current year.

#### BONDS.

For a small beginning, ostensibly unimportant, this item in the list of operations assigned to the bureau has become one of the prominent features of its work, requiring the utmost care and attention on the part of those concerned in the clerical duties involved and entailing a heavy responsibility on the chief of the bureau.

As the figures show, the number of bonded employees has risen from 67 to 214, and the total amount of penalties from \$149,000 to \$569,000, the increase being in both instances almost fourfold. Under the regulations of the department, introducing and encouraging the use of personal bonds in the service, and taking into consideration the proposition that the bonding of all postmasters on the island is probably a question of but a short time, it may be anticipated that this section of the work of the bureau will materially increase both in importance and volume.

#### JOURNAL.

In accordance with the regulations of the department, all orders issued by the director-general of posts must be entered in chronological order in the journal of the department, which thus became an important and valuable record. This task is one of the varied duties assigned to this bureau, and requires clerical work of the highest order. The entries made must generally appear in condensed form, and as the vital points in each order have to be sifted out and clearly set forth in the briefest form possible the journal clerk must necessarily possess qualifications that the average clerk can not, as a rule, lay claim to. I take great pleasure in testifying to the faithfulness and efficiency of Mr. H. W. Hazzard, a clerk of this bureau, who has had charge of this important and trying work during the past year.

#### SPECIAL AGENTS' REPORTS DISPOSED OF AND CASES SUBMITTED TO BUREAU OF SPECIAL AGENTS.

In comparison with the number of special agents' reports acted upon in this bureau during the fiscal year ending June 30, 1899, amounting to 233, the number considered and acted upon during the fiscal year ending June 30, 1900, amounting to 579, indicates that the work of the bureau in this direction has not fallen off. It is interesting to know that the number of cases submitted by this bureau to the bureau of special agents for investigation and report amount to about three-fourths of the number of reports acted upon. This showing illustrates the probable fact that most of the work done in this direction was a result of original action in this bureau.

## APPLICATIONS FOR POSITIONS IN THE SERVICE.

The number of applications received, answered, and placed on file during the fiscal year 1900 shows a marked decrease from the number appearing in my last report—more especially so in the number of applications made by Americans. This is probably due to the policy of the department, established during the year and widely published, to confine appointments in the service as nearly as possible to Cubans.

In closing my report I desire to publicly express my appreciation of the loyal aid and intelligent support given me during the year by the clerical force of the bureau, and to testify to the prompt and willing manner in which the several duties assigned to them were attended to.

I can not fail to add that the courteous and considerate attentions shown me by the several bureau chiefs and the superior officers of the department in the disposal of the various questions arising and the solution of the many problems entering into the daily transactions of the department, in so far as this bureau was concerned, have not only been most gratifying, but have lightened the burden of responsibility and made existence under novel climatic and social conditions, in spite of its many drawbacks, fancied or real, more pleasant.

Very respectfully,

ALBERT J. FANTEN,  
Chief Bureau of Appointments.

Mr. M. C. FOSNES,  
Director-General of Posts, Habana, Cuba.

*Number of post-offices in operation.*

Province of—	
Habana .....	60
Matanzas .....	51
Pinar del Rio .....	37
Puerto Principe .....	9
Santa Clara .....	91
Santiago de Cuba .....	47
Total .....	295
Number of offices in operation June 30, 1899 .....	239
Net gain .....	56
Post-offices established during the year .....	68
Post-offices discontinued .....	12

Of the number now in operation 49 are free-delivery offices, employing 144 carriers.

*Number of employees in the service.*

	Cuban.	American.	Total.
Employed as—			
Postmasters .....	278	17	295
Employees post-office .....	292	24	316
Employees department of posts .....	24	44	68
Total .....	594	85	679
Railway postal clerks .....			46
Star-route contractors .....			63
Grand total of all employees .....			788

*Additions to and separations from the service.*

	Additions.	Separations.
Departmental employees .....	38	38
Postmasters .....	176	120
Other employees .....	221	156
Total .....	435	313

*Salaries and allowances.*

Salaries:		
Department of posts .....	\$89,420.00	
Postmasters .....	89,400.00	
Clerks in post-offices .....	109,234.00	
Letter carriers .....	70,310.00	
Mail messengers .....	4,175.00	
Janitors, laborers, etc. ....	4,040.00	
Total .....	366,579.00	
Allowances:		
Stated, annual—		
104 offices .....	12,431.56	
Miscellaneous purposes—		
499 .....	11,462.29	

*Bonds.*

Employees.	Number.	Amount.
Departmental .....	21	\$114,000
Postmasters and acting postmasters .....	82	257,000
Post-offices .....	93	177,000
Assistant postmasters .....	18	21,000
Total .....	214	569,000

*Special agents' reports and cases.*

Number of reports acted upon by appointment bureau .....	579
Number of cases submitted to special agents' bureau by the bureau of appointments .....	396

*Applications for positions in the service.*

Americans .....	92
Cubans .....	530
Total .....	622

# REPORT OF OPERATIONS OF THE BUREAU OF TRANSPORTATION FOR THE FISCAL YEAR ENDING JUNE 30, 1900.

BUREAU OF TRANSPORTATION,  
Habana, September 6, 1900.

SIR: I have the honor to present herewith for your consideration a report of that portion of the Cuban postal service coming under the immediate direction of the bureau of transportation during the fiscal year ending June 30, 1900.

Very respectfully,

M. H. BUNN,  
Chief Bureau of Transportation.

Mr. M. C. FOSNES,  
Director-General of Posts of Cuba.

Since the date of the last annual report of the department of posts of Cuba, that portion of the Cuban postal service coming under the direct supervision of the bureau of transportation shows an increase in mail-carrying routes of 29. The increase in the length of these routes is 1,356.86 miles, and the increase in the cost per annum is \$37,623. The increase in the cost per mile is \$6.33

There were on June 30, 1900, 63 star routes, with a total of 1,383.50 miles, costing per annum \$23,999; steamboat routes 13, with 3,184.26 miles, at \$27,808 per annum; railroad routes 31, total mileage 1,088.16, the railroad service costing \$5,244 per annum. Of wagon transfer routes there were 3, covering a distance of 14.64 miles, paid for at the rate of \$4,690 per annum.

In addition to the above enumeration there come under the supervision of the bureau of transportation 30 railway post-offices, operated over 1,877.76 miles of railway and steamship lines, employing 46 railway postal clerks, who are paid \$19,400 per annum.

The amount due for foreign mail service is \$10,393.58.

The following table presents the above facts in a more comprehensible form:

*Mail service in general.*

	Number.	Length.	Annual cost.
		<i>Miles.</i>	
Star routes.....	63	1,383.50	\$23,999.00
Railway routes.....	31	1,088.16	5,244.00
Steamboat routes.....	13	3,184.26	27,808.00
Wagon transfer routes.....	3	14.64	4,690.00
Railway post-office lines.....	30	1,877.76	
Railway postal clerks.....	46		19,400.00
Total for domestic service.....			81,141.00
Foreign mail service.....			10,393.58
Total per annum.....			91,534.58

Viewed from another standpoint the following table is given:

*Summary of all classes of mail services.*

Number of all routes.....	110
Length of all routes (miles).....	5,760.56
Annual rate of expenditure.....	\$61,741
Number of miles traveled per annum.....	1,636,296
Rate of cost per mile of length.....	\$10.89
Rate of cost per mile traveled.....	\$0.037



Compared with the report of June 30, 1899, the following changes appear: Increase in number of routes, 29; increase in length of routes, 1,356.86 miles; increase in annual rate of expenditure, \$37,623; increase in cost per mile of length, \$6.33.

It is hardly fair to state the cost of transportation over the routes as \$10.89 per mile of length without calling attention to the conditions that cause the very low rate as shown in this general statement. By observation of the rate of cost per mile of length for the star-route service it is found to be \$17.35, which is nearer an ordinary rate for that class of service. But in the cost of steamboat service, with the exception of one or two routes, the pay is almost inconsiderable, while on the railroad routes it is even too small to include in an estimate per mile, there being only 171.75 miles of railroad service paid for out of a total of 1,088.16 miles on the island.

It is quite generally known that all of the railways in Cuba constructed since the year 1858 have been chartered with a requirement to carry the mails without pay therefor. There are so chartered 826.97 kilometers, or 516.75 miles. The remaining mileage of the island, those lines chartered previous to the above date, with the exception of the 171.75 miles referred to, make no charge for carrying the mails. On nearly all of these lines some portion of each has been chartered requiring free carriage. This, taken in connection with the privilege of using "penalty" envelopes for dispatching their official correspondence, had caused a precedent to be established during the sovereignty of Spain, which has been adhered to since the occupation by the United States, of making no charge for carrying the mails.

While explaining the cause of so low a rate per mile of length during the preceding twelve months, it may appear proper to state why the rate for that period, \$10.89, is so much higher than for the period from January 1 to June 30, 1899, viz, \$4.56. The greatest cause of that increase is the fact that during the latter period the steamboat service cost \$27,808, and during the former, \$2,200, with an increase in mileage amounting to only 621.26 miles, or an increase of 1,250 per cent in pay, and only 125 per cent in mileage. Then, too, there has been a slight increase per mile in star-route service as well as more pay to the railway lines. In the rate per mile stated a year ago was not included the mail-messenger service. This fact alone explains, to a degree, the reason of the increase this year per mile of length, as it is now included in the estimate.

#### CONTRACT LETTINGS.

During the past fiscal year there have been 108 contracts for carrying the mail executed, divided as follows:

Total number of contracts.....	108
For star-route service.....	91
For steamboat service.....	13
For wagon-transfer service.....	3
For railroad service.....	1

#### FOR STAR-ROUTE SERVICE.

One of the most interesting features in connection with the work of this bureau during the past year has been the contract service, and especially the letting of contracts after due form of advertisement asking for proposals accompanied by bond. This was, indeed, an innovation in Cuba, and it was not well taken to, especially by the star-route service. During the Spanish sovereignty of the island the people who carried the mail on what are now called star routes were employed by salary. It has been a difficult thing to impress upon people who hold contracts for carrying the mail that they are not employees but under contract to perform the service and are compensated as such, and that they must fulfill the terms of their contract. They execute a contract in due form and are furnished a copy of it in the Spanish language. After apparently understanding the transaction it is a frequent occurrence, after a few weeks' service, for a contractor to request that his "salary" be increased, and sometimes this request is even accompanied by a polite but unmistakable threat that unless it is done by the first of the next month he will resign. In fact, a number have gone so far as to send in their resignations in due form. One contractor, since July 1, abandoned his route and so notified the department, saying he could not live on the pay received. He holds a contract for carrying the mail 10 miles twice a week, and submitted a proposition, accompanied by a bond, to do it for \$60 per annum. It apparently did not occur to him to seek any other means of livelihood during the five days when not engaged in carrying the mail. When he and his bondsmen were notified that the service must be kept up or a forfeiture of the bond would follow, he was very quick to inform the department that he was sick when the failures were made, and had his sureties to testify to it.

There are only two contractors on the island who have contracted for more than

one route; they have two each. One of these carries the mail himself over both routes; the other employs his own carrier on one, and carries it himself on the other. In almost all the other cases the contractors carry the mails themselves over the routes upon which they hold contracts; and it is believed to be better so, although in the advertisement it was stated that a bidder could submit bids for two or more routes if desired, and carriers not under 16 years of age, of good character, could be employed.

Contracts that had been let during the early part of the American occupation on star routes had not been advertised for, and were not accompanied by bond. Arrangements were made with a prospective contractor on the spot, and he signed the contract and oath without further detail and began service. Upon the expiration of these contracts, drawn up for the emergency, it was decided to renew service on the routes by advertisement and bonded contractors. There were 38 routes, contracts upon which expired June 30, 1900, or some few weeks earlier.

The following list shows the number of routes in each province advertised and the number of bids received:

Province.	Routes.	Bids received.
Habana .....	7	9
Pinar del Rio .....	7	20
Matanzas .....	2	2
Santa Clara .....	9	19
Puerto Principe .....	1	4
Santiago .....	12	21
Total .....	38	75

It should be understood that all the bids received were not received in response to the advertisements, but quite a number were received in answer to correspondence and other agencies. As shown elsewhere, it often happened that the only bid received on a route was too high to be considered, and afterwards another bid, at a reasonable price, would be accepted, the record showing two proposals received on that route.

It was not without a feeling of anxiety, and some distrust of the success of it, that the system of advertising and requiring bonds to accompany each proposal was undertaken, excused by a knowledge of the manner in which the service was viewed by the people who might be reasonably expected to offer propositions. Bulletin advertisements in both Spanish and English were posted in each office on the route advertised. Letters of explanation to the postmasters were sent, together with printed blank proposals with bonds and certificates attached. In addition, lists of the routes to be let were printed in circular form by provinces and widely distributed over the island, every post-office being supplied with copies, with instructions to post them.

The bulletins were posted usually from thirty to sixty days, according to the distance from Habana, before the date of award. About one-third of the routes advertised were let under the advertisements, and more than one-half of these were let under a single bid to the former contractor. For the remainder there were either no bids received or else the ones received were out of all reason in price. In such cases the matter was taken up by correspondence with the postmasters on the routes and the former contractors. When correspondence also failed to develop a reasonable bidder, a special agent of the department was requested to visit the locality and find a bidder.

In almost all the cases the cause of failure to bid was a fear of the bond. Often a prospective bidder would claim to be able to secure many indorsements of his good character, and certificates even that he "owned a good horse." But, however willing the indorsers were to recommend him to the good graces of the Department, asking that he be "appointed" contractor, they were not willing to be liable in dollars and cents for his good standing in the community. Several desiring to bid asked if the bond required was an actual deposit of cash. By the means enumerated, by June 30 all the routes were contracted for save two. Since then arrangements have been made for these.

The amounts named as bonds on star routes were about what it was thought the route should be contracted for per annum. In case of doubt, however, it was preferred to make it lower rather than higher, as it was thought best to name an amount that would not frighten a timid prospective bidder. As about all the routes are contracted for by persons living in the locality, the best service the bond performs is to secure an interest in the localities dependent upon the routes for mail service. The

contractors, of course, securing their sureties at their own residences, the service is less liable to go by default than if the sureties lived in a locality not dependent upon the route.

The advertisement of the star-route service, from the points of view just enumerated, can not be considered a success this time, although it is believed that when the matter is understood, with the benefit of experience it will become more successful, and will be more satisfactory to the people who are connected with this kind of service.

For convenience in the future, the island has been divided into four contract sections for the star-route service, the term of the contract expiring by sections, one each year. The first section, composed of the provinces of Habana and Matanzas, expires June 30, 1901; the second section, Pinar del Rio, expires in 1902; the third section, Santa Clara, in 1903; the fourth section, comprising the provinces of Puerto Principe and Santiago, in 1904; and every fourth year thereafter.

#### FOR STEAMBOAT SERVICE.

If the advertisement for proposals in the star-route contract lettings can not be called a success, the advertisement for steamboat contract lettings must be called a straight-out failure. With the exception of two contracts, the pay on which was inconsiderable and can almost be called gratuitous service, so small are the amounts, there were no lettings under advertisement. However, there was a response on all routes advertised except one, but the rate of pay was considered excessive and the proposals rejected, after which the matter was taken up by private negotiations. There was no trouble about the bonds accompanying the proposals. The bidder furnished the bond without question.

The advertisements for steamboat service were given wide publicity. Each route concerning a locality was advertised in the newspapers in that locality during thirty days, besides copies of the advertisement being posted in each post-office concerned, and printed copies in each language being sent direct to every person known to be interested in shipping, propositions in blank, with bond attached, accompanying the circulars, as well as copies of the blank contract in both languages.

It is not believed that all the advertisements developed a single bidder; neither was there a single route upon which was a competitive bid.

The conclusion drawn is this: The time and money spent in the advertisement was a useless expenditure; also, that far better results can be secured by taking the matter up with the operators of boats by private negotiations. This latter conclusion is strengthened when it is considered that by employing every steamer doing a coast-wise trade, the service is then meager enough. Consequently there can be no such thing as competitive bidding. Every steamer must be employed. By using an expensive advertisement you simply say, "For how much will you carry the mail over your regular route?" That could be just as easily said by letter or in person.

The advertisements for steamboat service were dated February 24, 1900, the contracts to take effect July 1, following, and April 9 was set as the date for closing the bids. It is quite fortunate this date was set so far ahead, or negotiations could not have been conducted in person and by correspondence, successfully, as it had to be done, after all, before July 1.

There was no amount named as the bond on the steamboat routes to accompany the proposals. It was provided that the bond should be of the same amount as the annual compensation. The contracts on steamboat routes were made for a term of one year from July 1, 1900. There have been eight contracts executed for steamboat service, taking effect July 1, 1900.

#### FINES.

Contractors were fined during the past year for failures and delinquencies \$2,395.90, and no remittances were allowed. Contractors for steamboat service were fined \$2,377, and on star routes \$18.90.

A large degree of liberality is indulged in the star-route service regarding failures and late arrivals. The roads in Cuba are rarely good. Often the mail routes are simply trails through the mountainous country, and small creeks are numerous and can quickly become impassable on account of a hard rain, which in Cuba is abundant at certain seasons. It would therefore be unfair to hold carriers on such routes strictly to a schedule of arrivals. Even in cases where the trip is not made, if there is any evidence that the carrier was prepared to make it and was prevented by rains or swollen streams, no deductions are made. It is only in aggravated cases that fines are assessed, and during the past year there has been little cause for it. Of the amount named only three contractors participated. One had his pay reduced the

value of two trips because he failed to make them for the reason that he was not satisfied with the amount of pay received; another, because he failed to see the use in making the trip when a connection was missed. The third had employed a carrier who proved irresponsible and did not feel like making a trip at a certain time one was due to have been made.

On the coastwise steamboat service there is also much latitude allowed in making a schedule. Most of the lines must face the open sea, and are therefore subject to storms that are frequent in these waters.

#### FOREIGN MAILS.

Cuba's share for maritime and territorial transit charges during the past year has been \$10,393.58, the maritime charge being \$4,974.96, and the territorial transit charge \$5,418.62. Being an island and situated as it is, there is no conveyance of foreign mail through its territory, and it receives no credit for transit charges. A large per cent of all mail originating here is destined for foreign countries, and must needs be subject more or less to territorial transit charges. As there are no foreign mail vessels under contract with the island, we are also subject to a comparatively heavy maritime charge.

Foreign dispatches are made from Habana once a month to ports of Central America, viz, La Guaira, Colon, Cartagena, Barranquilla, and Port Limon; to Mexico by the Ward Line once a week, by the French Line once a month, and by the Spanish Trans-Atlantic Line twice a month; to Spain three times a month by the Spanish Trans-Atlantic Line, making the ports of Cadiz, on the southern coast, and Barcelona, and by the French Line once a month that calls at the ports of Santander and Corunna; to France once a month by the French Line going to the port of San Nazaire. The larger portion of the correspondence for France, and a large quantity of mail for Spain, is dispatched via New York.

#### CARRYING MONEY IN THE MAIL.

There has been considerable objection on the part of railway companies and steamboat lines to the carrying of money in the mails. It was something almost unknown formerly. The introduction of the money-order system has of course made it necessary to ship as registered mail large quantities of money.

There seems to be no part of the postal service that has been appreciated as much as the money-order feature. Heretofore the debtors in the small towns remitted to their creditors in the larger cities almost exclusively by railway or steamboat. Quite a sum of earnings was thus realized by the transportation companies. Now, when possible, the remittance is made by money order; but it becomes necessary to remit almost the entire amount to Habana, the depository, by registered mail as official matter. Thus the railway and steamship lines carry it just the same, but receive no compensation for doing so. It is a net loss to them of the revenue formerly obtained from this source. During the months of August, September, and October of 1899, just after the payment of the Cuban soldiers in American silver dollars, it seemed that the whole amount paid in the provinces of Santiago, Puerto Principe, and Santa Clara was sent to Habana by money order, and of course the postmaster had to remit, practically, the identical dollars to Habana by registered mail, requiring a long haul of the money by the steamboat and railway companies. There was a vehement protest made.

This, however, belongs to the postal system, and is mentioned as merely an incident in the process of operating it. But it appears, at first thought, unjust to the transportation companies who have shown so much liberality toward the service, and it is by no means strange that they have protested.

#### MAIL-MESSENGER SERVICE.

There has been no mail-messenger service recognized as such heretofore. There are about 32 places on the island where it may be employed. That is, that the mail messenger be employed by competitive bidding, and not as a regular employee of the post-office service. Heretofore the person who carried the mail between the post-office and railway station has been an employee of the office, even when he performed no other duties. There are some advantages in this method in Cuba. In the first place it has been possible to avoid entirely the card registry receipt system in dispatching registered mail between the railway post-office and post-offices. The messenger, being an employee of the office, has authority to handle the registers hand to hand, thus doing away with the most pernicious system of using card receipts and inclosing registers in a pouch.

In the second place, it is believed that the service can be performed more economically. The experience had in advertising star-route service strengthens this belief. There will be little competitive bidding. The bidder, irrespective of the amount of service to be performed or the time consumed on account of it, will name an amount that he thinks he can live upon. This amount, it is useless to add, will always be more than the service is worth. He will expect that to be his employment and will not seek other sources of income.

Except at places where it is necessary to use wagons, it appears best that this service remain as it is. Where wagons are employed by the messenger it is usually the case that he derives other income by employing his wagon for various purposes.

#### NEWSPAPERS IN THE MAIL.

The most persistent subject of complaint against the postal service, and the easiest explained, is the dispatch of newspapers. The fact that complaints of newspapers not reaching their destination are more numerous than any other class of mail matter, is likely to cause one to ask whether the difficulty may not rest with the papers themselves. The complaints regarding first, third, and fourth class matter are not abundant. Why is this so in the case of newspaper mail? It is handled by the same people who handle the other classes of matter and in the same way.

It is believed that if the packages of papers were prepared for mailing with more care there would be a great reduction in complaints of nondelivery. The improvement should begin with the placing of the addresses on the packages from the mailing lists. It has occurred that publishers have complained that a large quantity of papers was not received by an agent at a certain point. Upon investigation at the office of mailing it was on several occasions ascertained that the weight of papers received from that particular publisher for mailing on the date in question was much under the average, the presumption being, especially as the packages would never be found at any place, that they were never received for mailing, having never left the publisher, presumably having been inadvertently left off the list for that date. In tracing complaints of loss of large packages of papers it is very easy to tell if about the average weight was received on a given date, but it is not so in the case of a "single wrapper." However, if there is great carelessness in mailing a large bundle it is natural to believe that even as much carelessness prevails in mailing the smaller ones.

There has been one instance where the publisher was very vehement in his complaints that a check was kept on the papers received from a mailing list prepared from the papers received each morning, and it was found that some of the names of subscribers whom the manager claimed could not receive their papers were not being mailed at all.

Another cause of serious irregularity in receipt of newspapers is the manner in which the packages are prepared for mailing. Several papers are placed in one bundle, then wrapped with a narrow paper band. Even were the band of good material it would not hold the package together if much pressure and abrasion were brought to bear upon it, as is likely to occur in transit. But the band usually employed is of a very inferior quality of paper, and not strong enough to stand much handling. The address is marked on the band in ink or pencil.

If the publishers would use a better class of paper for wrapping, and would use wider bands to inclose packages, they would find that their papers would reach their destinations more regularly. Especially is it necessary to wrap their packages more securely when they must pass over a long horseback route. There have been complaints received from postmasters receiving mail over a horseback route that the papers usually reached the office so badly worn and mixed up that they could not be delivered. This, of course, is not the fault of the service, but of the manner in which the packages were prepared for mailing. The bands had burst and the address was lost.

#### POST-ROUTE MAP OF CUBA.

A post-route map of Cuba has been prepared by the topographer of the Post-Office Department of the United States. The map is now in its third edition. It has been corrected from information furnished through this bureau. A copy is also kept in this bureau, and the corrections becoming necessary by reason of changes and additional information are made upon it and periodically furnished the topographer at Washington.

It is believed that there is no better map of Cuba in existence, viewed from an internal standpoint. Its coast line, however, can not be judged. Although it is on a small scale, viz, 12 miles to the inch, it is believed to be sufficiently large at the present stage of the postal service.

## RAILROAD SERVICE.

Since the report of last year the mileage of the railway service has been changed very little. There have been constructed no new lines of railway. The mileage then given was 1,045.71; that given now is 1,088.16.

The lines over which new service has been employed are: Route No. 128, from Santiago to Firmeza, 19 miles, and route No. 127, from Sagua la Grande to Caguaguas, 9.69 miles. The extensions of lines, because of service being employed, are: Route No. 130, Caimanera to Guantanamo, extended to Jamaica, increase in distance 12.41 miles; route No. 122, Navajas to Jaguey Grande, extended to Murga, increase in distance 8 miles. The length of the whole extension of new service is 49.10 miles.

With more reliable basis for estimating the railway mileage, it has been found that the estimate of last year was 6.65 miles too much. This amount subtracted from the mileage reported last year would make the correct mileage last year 1,039.06. Adding the extension reported this year, 49.10 miles, gives the total mileage of railroad service as 1,088.16.

The following is a summary of the railroad service: Number of railroad routes, 31; length of railroad routes (miles), 1,088.16; annual travel (miles), 952,771; annual pay, \$5,244. There is no estimate of cost per mile, as the amount paid for railroad service is too small, there being only two railway companies compensated. It may be of interest to state that the agreement had with the United Railways of Habana is on a basis of pay at the rate of \$20 per kilometer, or \$32 per mile per annum. That company has 229.20 kilometers, chartered before the effect of the royal decree of Spain of 1858, requiring free carriage of the mails, making a total annual compensation of \$4,584. The Nuevitas and Puerto Principe Railway, chartered in 1837, having 71.35 kilometers (44.37 miles), is paid \$660 per annum, or \$9.25 per kilometer, which is \$14.88 per mile.

Following is a list of the railroad routes in operation June 30, 1900:

*Railroad routes in operation June 30, 1900.*

Route No.	From—	To—	Length.	Route No.	From—	To—	Length.
			<i>Miles.</i>				<i>Miles.</i>
101	San Felipe .....	Batabano .....	9.38	118	Empalme .....	Guines .....	25.88
102	Caibarien .....	Placetas .....	32.73	119	Matanzas .....	Colon .....	70
103	.....do .....	.....do .....	22.31	120	Maximo Gomez .....	Itabo .....	13.62
104	Cardenas .....	Esperanza .....	96.47	121	Jucaro .....	Moron .....	42.30
105	.....do .....	Yaguajaymas .....	71.98	122	Navajas .....	Murga .....	30
106	Rodas .....	Cartagena .....	20	123	Nuevitas .....	Puerto Principe .....	45.63
107	Cienfuegos .....	Santa Clara .....	42.81	124	Ranchuelo .....	San Juan de .....	5
108	Palmira .....	Congojas .....	15.63	125	.....los Yeras .....	Sancti Spiritus .....	21.74
109	Gibara .....	Holguin .....	20	126	Tunas de Zaza .....	San Luis .....	20.63
110	Habana .....	Alacranes .....	81.25	127	Santiago de Cuba .....	Caguaguas .....	9.69
111	Regla .....	Guanabacoa .....	3	128	Sagua la Grande .....	Firmeza .....	19
112	Rincon .....	Guanajay .....	21.25	129	Santiago de Cuba .....	Camajuani .....	31.62
113	Habana .....	Jovellanos .....	88.75	130	Sitico .....	Jamaica .....	29
114	.....do .....	Marianao .....	10	131	Caimanera .....	Songo .....	6.25
115	.....do .....	Pinar del Rio .....	110				
116	Isabela de Sagua .....	Cruces .....	49.31				
117	Altamisa .....	Macagua .....	20.20				
					Total .....		1,088.16

## STEAMBOAT SERVICE.

Railroads are employed in maintaining communication between the capital of the island and the towns and cities of the provinces of Habana, Pinar del Rio, Matanzas, and Santa Clara; but outside of these provinces the greatest factor is the steamboat. Even the eastern end of the province of Santa Clara is dependent upon the steamboat. It is not a surprising statement to say that the steamboat service is the one that causes the greatest concern and is the most expensive to maintain. By employing every line with which arrangements can be made, the service is then very poor, a fact which is much regretted, but which is beyond the control of the department of posts.

Some of the steamship lines have been very liberal heretofore, and some of them that have given the best and most important service have surrendered any claim for compensation. The two most important lines doing a coastwise trade have carried the mails gratuitously for eighteen months, and still others have been liberal in their charges.

Service to the Isle of Pines has been completely suspended since May 1 on account of no steamers being available for carrying the mails. The only means of dispatching mail to and from that island is by an occasional schooner. This is a case in point, showing how dependent we are upon conditions that permit of the operation of steamboat lines. There were two steamers that made trips, each once a week,

between Batabano and the Isle of Pines. Both steamers were condemned by the inspector of boilers and hulls, and of course came out of service. But that has not prevented unthinking people from censuring the department of posts for not providing postal service in place of the condemned boats.

The inland navigation is on a small scale. There are three rivers upon which service is employed by steamers: One from Cienfuegos to Rodas, 30 miles on the Damuji River (there is railway mail service on this line), one from Cienfuegos to Belmonte, 15 miles on the Arimao River, and another on the Mayari River from the city of Mayari to the Bay of Nipe, 15 miles.

Steamboat service extends all around the whole island, except a small portion on either side of Cape San Antonio, from Cortes to La Fe, in the province of Pinar del Rio.

The following is a summary of the steamboat service in operation during the fiscal year ending June 30, 1900:

Steamboat service: Steamboat routes, 13; length of steamboat routes (miles), 3,184.26; annual travel (miles), 339,455; rate of annual pay, \$27,808.

Comparison with previous year: Increase in number of routes, 6; increase in length of routes (miles), 621.26; increase in cost per annum, \$25,608.

As some of the lines with the greatest mileage are not compensated, it would be useless to give the rate of cost per mile, as it would be of no value.

The following is a list of the service by steamboat during the past fiscal year:

*Steamboat service in operation during the fiscal year ending June 30, 1900.*

No. of route.	Termini.		Name of contractor.	Annual pay.	Length, miles.	No. trips per week.	To—
	From—	To—					
1	Habana .....	Santiago de Cuba.	Sobrinos de Herrera .....	840		1	June 30, 1900.
2	Batabano .....	do .....	Menendez & Co. ....	614.46		1	Do.
3	do .....	Jucaro .....	Rafael de Arizozat. ....	\$600	92	1	June 9, 1900.
4	Santiago de Cuba.	Caimanera .....	Gallego, Messa & Co. ....	45		2	June 30, 1900.
5	Habana .....	Nuevitas .....	Alonso Jauma & Co. ....	400	409	1	Do.
6	Cienfuegos .....	Tunas de Zaza .....	Antonio Argüelles .....	82.08		2	Apr. 5, 1900.
7	Habana (N. C.) .....	La Fe .....	A. Collado & Co. ....	1,200	227.50	1	June 30, 1900.
9	Batabano .....	Cortas .....	Luis Gutierrez .....	111		1	
10	Cienfuegos .....	Rodas .....	Bouillon & Co. ....	30		14	
11	Batabano .....	Manzanillo .....	S. Castro .....	200	425.22	1	Mar. 16, 1900.
12	Mayari .....	Bay of Nipe .....	Carlota Grau .....	240	15	3	
13	Manzanillo .....	Niquero .....	Jaime Roca .....	51		5	
14	Miami .....	Habana .....	Florida East Coast Co .....	25,168	242	2	June 30, 1900.
	Total .....			27,808	3,184.26		

A report of the work of this bureau for the past year would not be complete without showing the steamship service for the following year.

Steamboat service provided for after July 1, 1900: Number of routes, 12; length of routes (miles), 2,845.26; rate of cost per annum, \$24,750.

Comparison with June 30, 1900: Decrease in number of routes, 1; decrease in mileage, 339; decrease in cost, \$3,058.

The following is an itemized statement of the service arranged for the year following June 30, 1900:

No. of route.	Termini.		Contractor.	Pay.	Length.	Trips per week.
	From—	To—				
1	Habana .....	Santiago .....	Sobrinos de Herrera .....	\$12,000	Miles. 840	1
2	Batabano .....	do .....	Menendez & Co. ....	9,000	614.46	1
3	do .....	Isle of Pines .....	A. G. Ceballos .....		92	1
4	Santiago .....	Caimanera .....	Gallego, Messa & Co. ....	1,000	45	2
5	Habana .....	Nuevitas .....	Alonso Jauma & Co. ....	300	409	1
6	Cienfuegos .....	Tunas de Zaza .....	Jose Castro Monje .....	300	82.08	2
7	Habana .....	La Fe .....	A. Collado & Co. ....	1,200	227.50	1
10	Cienfuegos .....	Rodas .....	Bouillon & Co. ....		30	14
11	Batabano .....	Manzanillo .....	Alonso Jauma & Co. ....	200	425.22	1
12	Mayari .....	Bay of Nipe .....	Carlota Grau .....	600	15	3
13	Manzanillo .....	Niquero .....	Jaime Roca .....		51	5
15	Cienfuegos .....	Belmonte .....	E. Atkins & Co. ....	150	14	2
	Total .....			24,750	2,845.26	

## STAR-ROUTE SERVICE.

The star-route service has shown the greatest increase in figures of any of the mail-carrying agencies. The number of routes has increased 110 per cent and the mileage 96 per cent, while the cost has increased 54 per cent in comparison with the report of a year ago.

There was more ground for improvement in this service than in the others. The haste in organization previous to June 30, 1899, caused more attention to be given to other services that appeared to require more urgency than this, consequently the matter was not taken up except in so much as it was necessary until the expiration of the last fiscal year. The routes that were in actual operation were for the most part those that were left in operation by the former sovereignty of the island. Therefore the increase reported this year is mostly new service, service not in operation when the present administration assumed charge.

A large portion of the new service reported is in the province of Santiago. On June 30 of last year no star-route service was reported in that province. The military authorities had put on and maintained several courier routes, while that province alone was under the control of the United States, and they were so continued until November 1, 1899, when, by request of the military governor, the service was taken charge of by the department of posts and thoroughly reorganized and placed under contract. There were 13 routes established in the province at a total cost of \$5,784 per annum, consisting of 516 miles, or more than the combined mileage of any other two provinces. But while the distances are great (the province of Santiago containing little less than one-third of the area of the whole island), the frequency of service is small, and the annual travel is much less than in either the province of Santa Clara or Pinar del Rio.

The cost per mile of length is only \$12.09, while that for the whole island is \$17.35, accounted for by the infrequency of service, the average number of trips over the routes being only one and one-half a week.

The longest single route on the island is the one from Santa Cruz del Sur to Puerto Principe in the province of that name, 72 miles. The route from Ciego de Avila to Puerto Principe, while carried on the record as two routes, is virtually one, as there is no intermediate post-office. The distance is 90 miles and the service is twice a week. This route is for the purpose of connecting Puerto Principe and Nuevitas with the southwestern, and that to Santa Cruz del Sur to connect them with the southeastern portion of the island.

A great deal of attention has been given to operating the star-route service. Everything for the purpose of obtaining records has had to be dug out of it by hard work. The carriers had been accustomed to do as it pleased them, and it has been hard to hold them to any form of discipline. The work of obtaining and establishing satisfactory schedules of running time has been very great, and much more effort will be necessary before it becomes satisfactory.

An effort is being made to collect a geography of each route. In estimating the worth of a route it is quite necessary to know that feature. On some routes of the same length one will require more than double the energy to traverse it than is required by another. Such routes should be known and kept distinct from those less difficult to travel.

There has been an effort made to ascertain correct distances by sending out circulars calling for that kind of information. From these circulars has been compiled information that appears about as accurate as can be expected in absence of surveys. Often the mail routes are merely trails through mountainous and swampy country, and of course have not been surveyed. The distances presented for the service beginning July 1, 1900, are reasonably accurate.

The following is a summary of the star-route service in operation July 30, 1900:

Star-route service: Number of routes, 63; length of routes (miles), 1,383.50; annual travel (miles), 321,703; rate of annual expenditure, \$23,999; average number of trips per week, 3½; rate of cost per mile of length, \$17.35; rate of cost per mile traveled, \$0.07.

Comparison with June 30, 1899: Increase in number of routes 33, 110 per cent; increase in length of routes (miles), 678.50, 96 per cent; increase in annual cost, \$8,435, 54 per cent.



The following table shows the service by provinces:

*Star-route service by provinces.*

Province.	Number of routes.	Length.	Cost.	Annual travel.	Average weekly trip.
		<i>Miles.</i>			
Habana .....	8	113	\$2,840	50,818	5
Pinar del Rio .....	16	284	6,580	80,881	3
Matanzas .....	4	32.5	940	10,400	4
Santa Clara .....	18	225	4,855	92,140	6
Puerto Principe .....	4	213	3,000	26,208	2
Santiago de Cuba .....	13	516	5,784	61,256	14
Total .....	63	1,383.5	23,999	321,703	34

Contracts expired about June 30 of the present year on 38 routes. This occasion was taken advantage of to somewhat reorganize the service for the incoming fiscal year, to change the termini and consolidate, as far as possible, for the purpose of making better mail connections on long distances.

The changes have caused a reduction of two routes for the term of service beginning July 1. By reason of securing better accuracy in distances, and some changes in the routes referred to, there is shown a reduction of 72.50 miles.

The increase in cost per annum is \$676, or 2.8 per cent. There were, on some of the routes, contracts with very small pay, much below the average, made when the routes were new. Upon the next letting it was impossible to continue the service at the very small cost. But the pay became nearer that of the average. This accounts, in a great measure, for the increase in pay for the service beginning July 1.

Star-route service in operation beginning July 1, 1900: Number of routes, 61; length of routes (miles), 1,311; rate of cost per annum, \$24,675; decrease in number of routes, 2; decrease in mileage, 72.50; increase in annual cost, \$676.

WAGON-TRANSFER SERVICE.

There is little to be said regarding this service. There are only three cities employing it under contract: Habana, Matanzas, and Cienfuegos. At Habana the contract price is \$3,750; at Matanzas, \$540, and at Cienfuegos \$400 per annum. The summary of this service now under contract is as follows: Number of routes, 3; length of routes (miles), 14.64; miles traveled per annum, 22,367; rate of annual cost, \$4,690.

There are several towns where it is necessary to employ wagons for carrying the mails from the city post-office to railway stations or steamboat wharves, but the persons employed are paid salaries. It is believed that more reasonable prices are obtained than could be by competitive bidding. There is no particular reason, however, why the persons so employed should not be under contract at the same rate of compensation, provided a bond could be given. It is likely that when a bond is asked more compensation will be demanded. The places where such service now exists are Caibarien, Cardenas, Guanajay, Holguin, Nuevitas, Pinar del Rio, Puerto Principe, Sagua la Grande and Santa Clara.

In the city of Santiago the mail-transfer equipment is owned by the department of posts. An attempt has been made, however, to let the service by contract by advertising for proposals for performing it. But the proposals received called for compensation far beyond what was considered reasonable, and it was decided to allow it to remain as it was.

RAILWAY MAIL SERVICE.

The railway mail service during the past year has shown a marked improvement in efficiency, especially in distributing mail in transit. The work performed by the service a year ago was of quite a different nature from that performed at present. Then the employees were just beginning to grasp the new duties expected of them, and had barely grasped them sufficiently to make an extensive showing, although the work performed at that time was a marked improvement over the work being performed January 1, 1899, at which time the clerks employed in what is now termed the railway mail service, did very little of the duties that distinguish that service.

This is all changed now. Each apartment car is a railway post-office sure enough, where mail is distributed, letters are mailed and postmarked, and other essential

work is performed. As a rule the clerks take much interest in their work, amounting to an enthusiasm, which has resulted in an improvement that is commendable and is a matter of much satisfaction to those who are in immediate charge of this interesting branch of the postal service.

The pay of the employees of this service is very small, the average pay per clerk being only \$461.90. The highest salary paid is \$600 per annum, and the lowest to a regular clerk is \$300. There are some clerks whose duties are exceedingly small, they being assigned to lines that under ordinary circumstances would require no clerk. But it has been a custom of the railway companies to handle no mail by their own employees, and it is necessary for the department to have an employee of its own to accompany the mail. In some cases the clerk could be easily dispensed with if the railway companies would permit of the handling of mail by its own employees. It is such clerks who receive the very small salaries. It is almost unfair to include them in an estimate of the average salary paid.

The following is a general statement of the railway mail service at the close of the fiscal year ending June 30, 1900: Number of clerks, 46; miles of railway mail service, 1,877.76; annual mileage of clerks, 1,270,434.62; total pay of clerks, \$19,400; average pay per clerk, \$461.90.

There is shown an increase over the mileage of 1899, amounting to 49.51 miles. Some slight changes in some of the lines and the securing of more accuracy in the railway and steamboat mileage accounts for the increase. There is only one line where the service has been extended—the Navajas and Jagüey Grande railway post-office, extending to Murga, increasing the distance 8 miles.

The following shows the above information classified as between railway and steamship lines: Clerks on railway lines, 39; clerks on steamship lines, 7; total number of clerks, 46; miles of service on railways, 1,100.22; miles of service on steamships, 777.54; total mileage, 1,877.76.

Among the clerks enumerated are three who, in addition to performing duties as railway postal clerks, do service in post-offices. There is one who is paid a nominal amount (\$120). He is employed jointly by the postal service and a steamship company. There is also one receiving no compensation, but is designated as such in order that he may handle the large amount of drop letters received by the steamboat on which he is purser. The average pay of clerks is exclusive of the five referred to. The following is a classified list of the salaries of employees:

*Classified list of salaries of railway postal clerks.*

Number.	Salary.	Total salaries.
5.....	\$600	\$3,000.00
22.....	500	11,000.00
1.....	420	420.00
8.....	400	3,200.00
2.....	360	720.00
2.....	320	640.00
1.....	300	300.00
1.....	120	120.00
3.....	(1)	
1.....	(2)	
Total.....		19,400.00
Average pay per clerk.....		461.90

<sup>1</sup> Post-office clerks.

<sup>2</sup> No pay.

#### APARTMENT CARS.

Efficiency in distributing mail in transit depends largely upon the equipment furnished for that purpose. The equipment furnished by the railway companies is not what it would be best to have. The railway passenger trains are not provided with many cars, and actually carry a great deal of cargo. For this reason the lines furnishing mail apartments have built them in the second-class cars usually, the car being divided by the mail apartment situated in the center. There is no door connecting the apartment with the exterior, consequently the exchange of mails with offices is ordinarily made through a window. The apartments are about 6 feet wide and from 5 to 8 feet in length. In them are letter-distributing cases containing from 30 to 60 boxes, paper cases along the wall, each having a counter in front of it, and hooks screwed into the sides of the cars to hang sacks and pouches by.

On account of the envelopes used in correspondence in this country, averaging somewhat wider than the ordinary, it is necessary to construct the letter boxes so as to conform to their size. The size of the boxes accepted as regulation is 5½ inches wide and 4½ inches high.

There are 27 apartment cars in use in railway trains by 17 railway postal lines. There are nine lines that have none, the clerks doing the little distributing required on the seats in the train. These lines without apartment cars are very unimportant, and have, besides their termini, only one or two offices on them.

There are four railway post-offices on steamboat lines, the clerk having a room in which to do his work. One of these lines, the Habana, Batabano and Santiago railway post-office, is one of the most important on the island. Heretofore the clerks have been assigned a regular cabin stateroom in which to do their work. The staterooms, however, are far too small to permit of the proper work being done. However, the steamboat company, Menendez Company, are constructing on their steamers large and commodious rooms for the accommodation of the work of the service. The rooms will contain ample appliances for the work. When completed, there is no reason why there should not be an excellent railway postal service along the southern coast from Batabano to Santiago.

#### MAIL DISTRIBUTION.

As previously remarked, the distribution of mail in transit by the railway postal clerks has materially improved. It not only has improved in accuracy, but largely in volume.

The mail received on the large lines, made up into packages of letters and bags of papers, is distributed in the apartment cars and properly dispatched. The distribution, except at the larger offices, is now done almost entirely by clerks of the service. Instead of turning in at the larger offices the mail received on the trip in bulk packages, the letters are distributed to towns and routes, and labeled with printed facing slips, postmarked with the name of the line, and bearing the name of the clerk.

The following shows the amount of distribution reported during the past year:

Mail handled by railway postal clerks: Letters, 18,089,560; papers, 6,989,250; registered packages, 82,879; registered pouches, 10,141; registered cases, 780; inner registered sacks, 499.

While the distribution has undoubtedly improved much in quantity and quality, one feature in improving its efficiency is hard to impress upon the clerks—that of checking errors. It is difficult to convince them of the necessity for doing it. A table is here furnished of the errors in distribution during the past year, as reported both against railway postal clerks and post-offices.

There is no intention, however, of submitting it as reliable data of the actual errors made in the distribution of mail. It is simply given as the account of errors reported. There is no percentage given of the number of correct, to the number of incorrect, pieces of mail forwarded, as it would be of no real value for statistical purposes.

#### *Errors in distribution.*

	Total.	Rail- way postal clerks.	Post- offices.		Total.	Rail- way postal clerks.	Post- offices.
Pieces of ordinary mail .....	4,816	194	4,622	Mislabeled sacks of papers.	4	0	4
Missent letter packages .....	88	15	73	Missent pouches .....	3	1	2
Missent sacks of papers .....	12	4	8	Mislabeled pouches .....	4	1	3
Mislabeled letter packages .....	52	4	48	Missent registered pouches	1	1	0

#### CASE EXAMINATIONS.

During the past year has been introduced case examination of railway postal clerks and mailing clerks in post-offices. An examination of the scheme of Cuba by United States clerks would appear trivial, it is conceded, but not so to the clerks of Cuba. The clerks there expect it; here they do not. The whole foundation of the system of distribution is contrary to their training. To distribute from a railway-mail-service standpoint is something never before conceived of, and to be examined in a practical manner upon what they know about it appeared almost as a paradox.

However, the examinations have been held and with some degree of success. During the year 68 were made of railway postal clerks, 10 of which were 100 per cent,

38 were 95 per cent and over, the whole averaging 83.03 per cent. One hundred and twenty-five were made of post-office mailing clerks, with an average of 85.92 per cent.

An accounting of examinations of railway postal clerks and post-office mailing clerks during the year preceding June 30, 1900, is herewith provided in two tables:

*Case examinations of railway postal clerks.*

Examinations.....	68
Total number of cards handled.....	18,637
Number correct.....	15,475
Percentage correct.....	83.06
Average number of cards in each examination.....	274
Examinations 100 per cent.....	10
Examinations 99 per cent.....	8
Examinations 98 per cent.....	7
Examinations 95 to 98 per cent.....	13
Total examinations above 95 per cent.....	38

*Case examinations of post-office clerks.*

Post-offices.	Number.	Cards handled.	Cards correct.	Per cent correct.	Average number cards on each examination.
Habana.....	101	28,061	26,806	95.56	277
Matanzas.....	10	2,778	2,439	87.83	277
Cardenas.....	6	1,653	1,349	81.60	275
Cienfuegos.....	4	1,092	946	86.63	273
Santiago de Cuba.....	4	1,104	861	77.98	276
Total.....	125	34,678	32,401	85.92	276

CASUALTIES.

There has been kept a record of the accidents that have happened to trains and steamboats carrying mail, which is herewith given. No severe accidents have happened during the past year, and none of our employees were hurt nor mail lost or destroyed on account of them. The accidents have been numerous for the railway mileage, taking also into consideration the speed of the trains, but none have been particularly disastrous. The matter is here given, for it is not known that any statistics of this nature are kept by anyone on the island. It may prove of some interest.

*Casualties year ending June 30, 1900.*—1899.—August 14, Cienfuegos and Santa Clara railway post-office, train No. 8 (freight), was wrecked, causing abandonment of the train at Cruces for that trip, delaying the mail 7 hours. September 3, Habana and Guanajay railway post-office, train No. 2, engine left the track, resulting in no damage to mail or clerk. Delayed 1½ hours, necessitating transfer of mail. October 22, Cienfuegos and Rodas railway post-office, steamboat was unable to make the trip on account of the severe gale. Too dangerous to venture out. November 29, Cardenas and Santa Clara railway post-office, train No. 2, delayed 3 hours by derailment of train between Macagua and Aguica. No mail lost or damaged nor clerk injured. November 10, Cienfuegos and Santa Clara railway post-office, train No. 7, ran off the track at San Juan de las Yeras, causing a delay of 2½ hours, resulting in no damage to mail nor injury to clerk. November 29, Habana and Jovellanos railway post-office, train No. 7, delayed at Minas de Guanabacoa 2½ hours on account of derailment of engine. No damage to mail nor injury to clerk. November 30, Habana and Jovellanos railway post-office, train No. 5, was derailed southeast of Baimoa, causing delay of 4 hours 15 minutes. No damage to mail or clerk. December 8, Matanzas and Colon railway post-office, train No. 1, collided with Habana and Alacranes railway post-office, train No. 1, at Union de Reyes, causing a delay of 1 hour. No mail was damaged nor clerks injured. December 8, Habana and Alacranes railway post-office, train No. 1, collided with Matanzas and Colon railway post-office, train No. 1, at Union de Reyes, causing abandonment of Habana and Alacranes railway post-office for that day. No mail damaged nor clerks injured. November 29, Habana and Jovellanos railway post-office, train No. 14, encountered a bad freight wreck between Minas de Guanabacoa and Campo Florido on a high embankment, necessitating a transfer of all mail around the wreck; it being after dark; the transfer was made without accident or loss

of a single piece of mail. Train was 3 hours 30 minutes late in arriving at Habana. December 6, Habana and Jovellanos railway post-office, train No. 6, was delayed at Minas de Guanabacoa for 5 hours on account of a freight wreck. December 7, Habana and Jovellanos railway post-office, train No. 6, was derailed at Jovellanos. No mail damaged nor clerk injured. Caused a delay of 1 hour. December 25, Habana and Jovellanos railway post-office, train No 14, delayed at Guanabacoa 3½ hours on account of wreck of fast freight No. 39.

1900.—March 31, Isabela and Caibarien railway post-office, train No. 9, was wrecked by running into cattle. No injury to mail or clerk. Train delayed 2 hours. April 5, Caibarien, Camajuani, and Placetas railway post-office, train No. 11, derailed near Placetas, resulting in no damage to mail or clerk. Delayed 1½ hours. April 12, Isabela and Caibarien railway post-office, train No. 10, disabled near Sagua la Grande by the breaking of a wheel under private car, resulting in no damage to mail nor injury to clerk. Train delayed almost 1 hour. April 24, Isabela and Caibarien railway post-office, train No. 9, was wrecked between Isabela de Sagua and Sagua la Grande, resulting in a number of passengers being injured, but no damage to mail or clerk. Train arrived at Caibarien 6 hours late. May 4, Habana and Alacranes railway post-office, train No. 6, encountered a broken rail when nearing Union de Reyes, throwing engine off the track. No casualties other than delay of 1½ hours to train. June 7, Habana and Alacranes railway post-office, train No. 1, collision, running into the train of the Madruga, Empalme, and Guines railway post-office, resulting in no injury to the clerks nor damage to mail, although conductor was missed from train No. 1, Matanzas and Colon. Train delayed 2 hours.

*List of railway post-offices on railroads.*

Number of clerks.	Line.	Length.	Railroad company.
		<i>Miles.</i>	
1	Caibarien, Camajuani, and Placetas .....	32.50	Cuban Central.
1	Caibarien and Placetas .....	21.89	Do.
3	Cardenas and Santa Clara .....	105	Cardenas and Jucaro (Cardenas to Esperanza). Cuban Central (Esperanza to Santa Clara).
1	Cardenas and Yaguaramas .....	72	Cardenas and Jucaro.
1	Cartagena and Rodas .....	20	Rodas, Turquino and Cartagena.
1	Cienfuegos and Congojas .....	24.37	Cuban Central.
2	Cienfuegos and Santa Clara .....	42.81	Do.
1	Gibara and Holguin .....	20	Gibara and Holguin.
3	Habana and Alacranes .....	81.25	United Railways of Habana.
2	Habana and Guanajay .....	32.62	Do.
4	Habana and Jovellanos .....	88.75	Do.
1	Habana and Guanabacoa .....	6.25	Do.
1	Habana and Marianao .....	10	Habana and Marianao, Limited.
3	Habana and Pinar del Rio .....	110	Western Railway of Habana.
2	Isabela and Caibarien .....	68.74	Cuban Central.
2	Isabela and Cienfuegos .....	68.74	Do.
1	Jucaro and Moron .....	36.87	Jucaro and San Fernando.
1	Macagua and Altamisa .....	20.20	Cardenas and Jucaro.
1	Madruga, Empalme, and Guines .....	23.74	United Railways of Habana.
1	Matanzas and Colon .....	70.62	Matanzas Railway Co.
1	Maximo Gomez and Itabo .....	13.25	Cardenas and Jucaro.
1	Navajas and Murga .....	31	Matanzas Railway Co.
1	Nuevitas and Puerto Principe .....	44.37	Puerto Principe and Nuevitas.
1	Sancti Spiritus and Tunas .....	24.38	Sancti Spiritus and Tunas.
1	San Felipe and Batabano .....	9.37	United Railway of Habana.
1	Santiago and San Luis .....	21.50	Sabanilla and Maroto.
39	Total .....	1,100.22	

*List of railway post-offices on steamship lines.*

Number of clerks.	Line.	Length.	Owners.
		<i>Miles.</i>	
2	Cienfuegos and Rodas .....	30	Boullon & Co.
1	Cienfuegos and Tunas .....	82.08	Jose Castro Monjo.
2	Habana, Batabano, and Santiago .....	614.46	A. Menendez & Co.
1	Manzanillo and Niquero .....	51	Jaime Roca.
6	Total .....	777.54	

**REPORT OF THE BUREAU OF SPECIAL AGENTS DEPARTMENT OF  
POSTS FOR THE FISCAL YEAR ENDED JUNE 30, 1900.**

DEPARTMENT OF POSTS OF CUBA,  
BUREAU OF SPECIAL AGENTS,  
*Habana, January 29, 1901.*

SIR: I have the honor to inclose herewith a report covering the work of this bureau for the fiscal year ended June 30, 1900. Your attention is respectfully called to the fact that the bureau was not put under my charge until after the close of the year, and I therefore submit the statistics as shown by the records of the office without comment of my own. I believe this gives the work in detail sufficiently well to show its character and extent.

Respectfully,

F. M. HAMILTON,  
*Acting Chief, Special Agents.*

Mr. M. C. FOSNES, *Director-General.*

**EXHIBIT A.—Number of cases of all classes on hand and received during the fiscal year ending June 30, 1900.**

	A.	B.	C.	F.	Total.
Cases on hand July 1, 1899.....	7	13	147	539	706
Cases received during the fiscal year ended June 30, 1900.....	61	247	2,224	2,536	5,068
Total .....	68	260	2,371	3,075	5,774

**EXHIBIT B.—Number of cases of Class C made up on the post-offices in the several provinces and department of posts.**

	For the fiscal year ending June 30, 1899.	For the fiscal year ending June 30, 1900.	Total.
Department of posts.....	58	154	212
Island of Cuba .....	2	.....	2
Isle of Pines .....	10	4	14
Habana, province .....	244	481	725
Matanzas, province .....	148	319	467
Pinar del Rio, province .....	108	210	318
Puerto Principe, province.....	43	100	143
Santa Clara, province.....	266	624	890
Santiago, province .....	113	332	445
Total .....	992	2,224	3,216

**EXHIBIT C.—Number of cases received by months during the fiscal year ending June 30, 1900.**

	A.	B.	C.	F.	Total.
July .....	16	15	45	330	406
August .....	1	11	88	190	290
September.....	2	12	149	113	276
October.....	2	3	104	176	285
November.....	2	34	60	280	376
December.....	9	14	294	150	467
January.....	4	42	434	196	676
February.....	1	11	110	201	323
March.....	6	26	181	187	400
April.....	4	22	63	240	329
May.....	8	40	169	212	429
June.....	6	17	527	261	811
Total .....	61	247	2,244	2,536	5,068

## EXHIBIT D.

*"A" Cases relating to registered domestic mail.*

All complaints received referring to depredations upon or irregularities in the registered domestic mails are included in Exhibit A. The recapitulation shows the total number of complaints on hand July 1, 1899, and those received during the fiscal year ended June 30, 1900; the number of complaints investigated and closed during the year ended June 30, 1900, and the number of cases on hand in an incompleated condition July 1, 1900. It will be observed that the total number of cases treated during the fiscal year aggregated 68, of which 59 relate to first-class matter and 9 to third and fourth class matter. Of these, 53 cases were investigated and closed on report by special agents and by correspondence.

A comprehensive idea of the result of the work which has been accomplished during the fiscal year ended June 30, 1900, can be gained by glancing at the recapitulation of A cases.

*Recapitulation of A cases.*

Cases outstanding July 1, 1899.....	7	Closed by report of special agents.....	20
Cases received during the fiscal year ended June 30, 1900.....	61	Closed by correspondence.....	33
Total.....	68	Total.....	53

EXHIBIT E.—*Cases, Class B.*

Complaints affecting the ordinary—that is, unregistered—domestic mail are included in the general classification of B cases.

Of the 247 cases received, 177 related to first-class matter and 70 to third and fourth class matter.

Statistics in Exhibit A show the total number of B cases on hand and received during the fiscal year. Of the 260 cases treated, 182 were closed by correspondence and 58 were closed on report of special agents, leaving 20 cases on hand July 1, 1900.

EXHIBIT F.—*Number and nature of cases, Class C, referred to this bureau for investigation during the fiscal year ended June 30, 1900.*

Inspection of post-offices.....	358
Inspection money-order and postal account.....	423
Instructing postmasters in registry work.....	338
Inspection of railway mail service and examination of railway postal clerks.....	127
Section 35, Cuban postal code (canceled stamps).....	152
Applications and appointments of assistant postmasters.....	93
Appointment of postmasters.....	71
Complaints and charges against postmasters and employees.....	69
Establishment of post-offices and stations.....	64
Inspection and establishment of star-route mail service.....	38
Establishment and discontinuance of free-delivery service.....	33
Lease of post-office premises.....	26
Allowance and supplies for post-offices.....	19
Location, change of name, etc., of post-offices.....	17
Establishment and discontinuance of money-order system.....	15
Robberies, etc.....	8
Pouches cut or stolen.....	2
Discontinuance of post-office.....	1
Mail-messenger service.....	2
Charges against star-route contractors.....	1
Wrong payment of money orders.....	2
Section 15, postal code.....	1
Assaulting carriers, contractors, etc. (section 19).....	5
Section 22.....	1
Section 26.....	3
Section 31.....	2
False returns to increase compensation (section 36).....	1
Failure to attach and cancel stamps on short-paid matter (section 38).....	2
Section 39, matter unmailable, obscene, etc.....	4
Section 40, libelous and indecent envelopes and other mail matter.....	3
Section 41, lottery, gift enterprises, circulars, etc., unmailable.....	5
Section 42, bringing lottery tickets into the country.....	3
Section 44, use of mails to promote frauds.....	3
Section 46, delivery of mail matter for fraudulent concerns.....	2
Section E, 52, inclosing higher in lower class matter.....	4
Embezzlement.....	3
Padlocks on lock-boxes broken.....	2
Miscellaneous.....	326
Total.....	2,224

EXHIBIT F.—*Class C cases.*

Cases of class C are of a miscellaneous and general character, the nature of which is best understood by a reference to the tabulated statement of C cases. Exhibit A shows the total number of cases of this class on hand July 1, 1899, and those received during the fiscal year ended June 30, 1900; Exhibit B shows the number made up on the various provinces of the island of Cuba since the organization of the postal service. It will be observed that 358 cases of the total number of the 2,224 cases made up related to a general inspection of the post-offices of the island; 423 relate to inspection of money order and postal accounts; 338 on instruction of postmasters in registry work; 127 cases on the railway-mail service and examination of railway postal clerks; 93 cases on application and appointment of assistant postmasters; 64 cases on establishment of post-offices and substations; 38 on inspection and establishment of star-route service; 33 cases made up on the establishment of free-delivery offices; 273 cases of complaints against postmasters, clerks, violations of the postal code, and 425 of a miscellaneous character.

EXHIBIT G.—*Class F cases.*

Complaints relating to international mail matter forwarded to and from foreign countries and in transit across the island of Cuba are defined F cases. For the most part they are only inquiries relative to the delivery of foreign mail matter. Few need personal investigation by a special agent, although considerable correspondence is necessary.

During the fiscal year 2,536 cases of this class were received, of which 2,004 related to registered mail, 469 to ordinary mail, and 63 were of a miscellaneous nature. To the 2,536 cases received there should be added 537 cases which were on hand at the beginning of the fiscal year, making a total of 3,075 cases handled during the fiscal year ended June 30, 1900. Of this number 2,508 were closed, leaving 565 on hand July 1, 1900. Investigation shows that \$20 loss occurred in the registered mails and \$407.18 (estimated in dollars and cents) in the ordinary mails. There being no indemnity, nothing was collected.

Many of the complaints or inquiries received in this class of cases relate to soldiers' mail, which was more exposed to depredations than mail handled through the regular postal channels, and occurred during the period when the postal service was being organized on the island.

Of such mail as was received at post-offices in existence during the Spanish-American war there remained no records in the post-offices by which it could be traced, though ascertained that it had reached its destination. Registry records were not to be found at many of the post-offices when possession was taken by regular appointees of the newly established service.

The number of pieces of registered mail received and dispatched during the fiscal year is approximately 65,000. This does not include pieces handled in transit. The percentage of loss is therefore insignificant. Three registered cases were closed in which the loss was admitted by foreign countries; three were closed relating to lotteries.

The complete summary of foreign cases shows the number of cases on hand, the number received and disposed of, and the number on hand at the close of the fiscal year June 30, 1900:

Cases on hand July 1, 1899.....	539
Number of F cases received from July 1, 1899, to June 30, 1900, inclusive.....	2,536
Total number of cases handled.....	3,075

Of the 2,536 cases received, 2,004 related to registered mail, 469 to the ordinary mail, and 63 were of a miscellaneous character.

*Registered F cases closed.*

Closed O. K. or without loss.....	1,794
Loss admitted by foreign countries.....	3
Received or dispatched prior to January 1, 1899.....	71
Total.....	1,868

*Ordinary F cases closed.*

Closed without loss.....	201
Closed, no discovery.....	371
Received or dispatched prior to January 1, 1899.....	10
Total.....	582
Miscellaneous cases closed.....	58
Total number of cases closed.....	2,508



As showing the way in which the 2,508 foreign cases have been closed, it is interesting to know that 2,439 were closed by correspondence and 69 cases on report of special agents.

EXHIBIT H.—*Number of cases closed each month by report of special agents during the fiscal year ending June 30, 1900.*

Special agents.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	Total.	Supple- men- tal reports.
Barbour, F. A.						1		17	45	36	36	32	167	7
Benjamin, Chas. L.	4	23	39	15	4	18	14	17	21	22	6	9	192	4
Dolan, D. F.	12	21	11	23	27	16	22	21	49	20	19	14	255	17
Fletcher, W. T.												9	9	
Gregory, W. T.												4	4	
Hamilton, F. M.												2	2	
Hernandez, Chas. L.							1	21	31	17	17	30	117	
Kempner, Louis.	14	6	25	41	26	44	32						188	
Keys, W. R.												16	16	
Maynard, G. C.	2	8	7	4		1							22	
Moye, H. T. B.												1	1	
Neal, W. T. G.						2	16	32	47	33	26	14	170	
Park, Le Roy							2	35	23	19	20	21	120	
Pursell, F. S.	38	27			12	15							92	
Seybolt, Geo. L.									2	3	6	1	12	
Sullivan, D.	23	42	15	13	24	25	33	25	39	49	2		290	12
Thomas, Rhys H.							2	13	12	9	9	17	62	1
Waters, C. M.														
Welch, A. J.	16	1	20	6	27	9	34	26	33	33	20	15	240	5
Williams, H. H.	37	12	59	11	9	30	20	18	39	39	10	6	290	9
Total	146	140	176	113	129	161	176	225	341	280	171	191	2,249	65

EXHIBIT I.—*Arrests for offenses against the postal laws.*

The total number of arrests made since the establishment of the postal service on the island is 38; of this number 37 were arrested during the fiscal year ended June 30, 1900. Four of them were postmasters, 1 a clerk in charge of a branch station, 3 clerks employed in post-offices, 1 was a railway postal clerk, 1 department employee, and 28 were persons in nowise connected with the postal service. Two cases were discharged, 10 were pending in the courts July 1, 1900. Twenty-six convictions were secured.

Of the 37 arrests made, 26 were violations of the Cuban postal code, 2 for robbery, 1 for forgery and rifling the mails, 3 for misappropriation of postal funds, 1 for assault on a postal clerk, and 1 for forgery of a money order.

REPORT OF THE MONEY ORDER AND REGISTRY BUREAU, DEPARTMENT OF POSTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1900.

DEPARTMENT OF POSTS OF CUBA,  
MONEY ORDER AND REGISTRY BUREAU,  
*September 17, 1900.*

SIR: In compliance with your request, I have the honor to submit the following report of the operations of the money-order bureau and of the registry bureau during the fiscal year ended June 30, 1900.

Previous to June 1, 1900, the work of these two branches of the service was conducted in two separate bureaus, namely, the money-order bureau and the registry bureau. On this date, by order of the Hon. J. L. Bristow, acting director-general of posts, they were consolidated into one bureau, to be known thereafter as the money order and registry bureau.

Owing to the facts as above stated, and also as the money-order work is so entirely different from the registry work, it becomes necessary to render two separate and distinct reports.

REGISTRY REPORT.

Previous to July 1, 1899, the registry forms in use were either those printed in English, which had been supplied partly by the New York post-office and partly by the department of posts of Cuba, or the old forms of the Spanish administration printed in the Spanish language.

During the latter part of the month of June, 1899, a complete set of registry supplies, the forms printed in both the English and Spanish languages, was dispatched to each postmaster, with instructions printed in the Spanish language explaining in detail the use of each article. The postmasters were directed to carefully study these instructions and to put the new supplies in use on the 1st of July, 1899, in accordance therewith. They were also instructed to return to the department of posts of Cuba, after July 1, 1899, all unused United States registry forms which they had on hand, but to retain in their offices such books and forms as had been used and contained registry records. All these instructions were duly complied with.

The greater part of the United States registry forms, such as were on hand at the department of posts after July 1, 1899, including those which were returned by the various post-offices, were returned to the United States.

The following is a list of the forms which were adopted from those used in the United States and reprinted in both the English and Spanish languages: Registration book, showing all matter that is registered; desk delivery book, showing all registered matter received for delivery; transit book, giving a full description of all registered packages, through registered pouches and inner registered sacks addressed to some other office; registry bill, registry return receipt, registered package receipt, registry notice, registry circular of inquiry, registry quarterly report, registry statistical report, registry tracer, registered package envelope, and tag and carrier's delivery book. The registration book is in two forms, manifold carbon and stub, the manifold carbon being in the English language alone.

Through registered pouch bill books, which are printed in the English language alone, together with the manifold carbon registration books, are furnished for use at all post-offices exchanging through registered pouches or inner registered sacks. There is also a station bill book, printed in the English language alone, which is used at all post-office stations.

THROUGH REGISTERED POUCH EXCHANGES.

Through registered pouch exchange between Matanzas and Habana established April 13, 1899; exchange twice daily, except Sunday. In compliance with an order

issued by the department, this exchange of through registered pouches was made twice daily and once on Sunday. This order took effect April 1, 1900.

Through registered pouch exchange between Cienfuegos and Habana established April 14, 1899; exchange daily.

Through registered pouch exchange between Santiago and Habana established March 2, 1899; exchange weekly.

Through registered pouch exchange between Cardenas and Habana established June 1, 1899; exchange daily, except Sunday. In compliance with an order issued by the department, this exchange of through registered pouches was made daily. This order took effect April 1, 1900.

Through registered pouch exchange between Pinar del Rio and Habana established August 14, 1899; exchange daily, except Sunday. In compliance with an order issued by the department, this exchange of through registered pouches was made daily. This order took effect April 1, 1900.

Through registered pouch exchange between Santa Clara and Habana, established September 22, 1899; exchange daily.

Through registered pouch exchange between Caibarien and Habana, established October 16, 1899; exchange daily.

Through registered pouch exchange between Sagua la Grande and Habana, established April 1, 1900; exchange daily.

#### INNER REGISTERED SACK EXCHANGES.

Inner registered sack exchange between Marianao (formerly Buena Vista) and Habana, established January 13, 1899; exchange daily, except Sunday. In compliance with an order issued by the Department, dated March 20, 1900, this exchange of inner registered sacks was made daily, instead of daily except Sunday. This order took effect April 1, 1900.

Inner registered sack exchange between Puerto Principe and Habana, established April 11, 1899; exchange irregular.

Inner registered sack exchange between Gibara and Habana, established August 8, 1899; exchange irregular.

Inner registered sack exchange between Nuevitas and Habana, established August 8, 1899; exchange irregular.

#### FOREIGN EXCHANGES OF REGISTERED MAIL.

The following exchanges are made with the Habana post-office:

*International through registered pouch exchanges with New York, Jacksonville, and Port Tampa; dispatches made Monday, Wednesday, and Saturday of each week.*

Sealed tie-sack exchanges, via New York, with Irun and Madrid, Spain; Ver-Cologne, Germany; London, England; Paris, France; Ponce and San Juan, Porto Rico. (Dispatches made Mondays, Wednesdays, and Saturdays.)

Sealed tie-sack exchanges direct with Madrid, Cadiz, Coruña, and Santander. (Dispatches made irregular twice monthly.)

Sealed tie-sack exchanges direct with Mexico, Vera Cruz, and Progreso. (Dispatches made irregular, five or six times monthly.)

Sealed tie-sack exchanges with San Juan and Ponce. (Dispatches made twice monthly direct.)

Sealed tie-sack exchanges with Colombia, Puerto Cabello, La Guaira, Barranquilla, Colon, Cartagena, Port Limon, St. Thomas, and Santo Domingo. (Dispatches direct monthly; dispatches via New York, three times weekly.)

Sealed tie-sack exchange with Key West. (Dispatches made three times weekly.)

#### REGISTRY STATISTICS.

Statistics of the registry business transacted at all post-offices during the fiscal year ended June 30, 1900, are given in the following statement:

Letters for foreign destination registered .....	69,486
Parcels for foreign destination registered .....	8,660
Domestic letters registered .....	44,177
Domestic parcels registered .....	5,391
Total paid registrations .....	127,714
Pieces of mail matter registered free .....	28,911
Total registrations, paid and free .....	156,625

*Statistics showing the registry business transacted each quarter during the fiscal year ended June 30, 1900.*

	Domes- tic let- ters.	Domes- tic par- cels.	For- eign letters.	For- eign parcels.	Official matter.	Total.
Quarter ended—						
September 30, 1899 .....	9,782	1,008	15,936	2,035	5,694	34,455
December 31, 1899 .....	10,456	1,082	18,405	2,454	8,598	40,995
Total for first two quarters .....						74,450
Quarter ended—						
March 31, 1900 .....	10,855	1,532	17,884	2,279	6,140	38,690
June 30, 1900 .....	13,084	1,769	17,261	1,892	8,479	42,486
Total for last two quarters .....						81,175
Increase of last two quarters over first two .....						6,725
Increase of third and fourth quarters of fiscal year ended June 30, 1900, over corresponding period for previous year .....						\$19,070

#### MONEY-ORDER REPORT.

*Number and amount of money orders issued in Cuba for each quarter during fiscal year ended June 30, 1900.*

	Number issued.	Amount is- sued.
Quarter ended—		
September 30, 1899 .....	34,392	\$2,238,623.91
December 31, 1899 .....	23,062	942,627.97
March 31, 1900 .....	26,466	1,178,588.58
June 30, 1900 .....	29,458	1,393,955.79
Total .....	113,978	5,753,796.25

*Number and amount of money orders paid in Cuba for each quarter during fiscal year ended June 30, 1900.*

	Number paid.	Amount paid.
Quarter ended—		
September 30, 1899 .....	7,944	\$395,876.41
December 31, 1899 .....	8,975	385,089.40
March 31, 1900 .....	15,621	890,058.95
June 30, 1900 .....	18,174	1,065,172.82
Total .....	50,714	2,726,197.58

From these tables it can be seen that 63,264 more money orders were issued in Cuba than the total number paid, the amount of those issued being \$3,027,598.67 in excess of the amount of money orders paid.

The cause of this difference becomes apparent upon comparing the table of international money orders issued in the United States and payable in Cuba, as per the Tampa exchange lists, with the tables of international orders issued in Cuba and payable in the United States as certified by the Habana exchange office.

*International orders issued in the United States and payable in Cuba, as per Tampa exchange lists.*

	Number issued.	Amount issued.
Quarter ended—		
September 30, 1899 .....	1,037	\$24,075.60
December 31, 1899 .....	1,166	31,114.12
March 31, 1900 .....	1,340	39,119.33
June 30, 1900 .....	1,239	18,637.68
Total .....	4,782	112,946.73

*International orders issued in Cuba and payable in the United States, as per the Habana exchange lists.*

Quarter ending September 30, 1899.				Quarter ending December 31, 1899.			
No. of list.	Date.	Number of orders.	Amount.	No. of list.	Date.	Number of orders.	Amount.
1	1899. July 8	1,027	\$34,774.29	14	1899. Oct. 7	1,200	\$52,809.36
2	15	838	29,966.06	15	14	1,487	73,545.62
3	22	1,059	39,566.98	16	21	1,316	58,248.54
4	29	1,386	57,795.75	17	28	1,009	47,847.59
5	Aug. 5	1,061	41,751.05	18	Nov. 4	1,157	49,039.07
6	12	968	45,977.34	19	11	1,128	40,776.88
7	19	1,448	77,690.49	20	18	1,328	50,779.09
8	26	2,203	157,607.48	21	25	1,121	40,714.40
9	Sept. 2	2,439	172,232.60	22	Dec. 2	974	34,661.64
10	9	4,230	365,147.64	23	9	1,425	44,977.07
11	16	6,629	585,467.43	24	16	1,343	36,781.71
12	23	1,887	122,049.13	25	23	1,245	38,602.09
13	30	1,480	98,405.11	26	30	838	31,268.60
Total		26,655	1,828,431.35	Total		15,571	599,951.66

  

Quarter ended March 31, 1900.				Quarter ended June 30, 1900.			
No. of list.	Date.	Number of orders.	Amount.	No. of list.	Date.	Number of orders.	Amount.
27	1900. Jan. 6	846	\$29,353.83	40	1900. Apr. 7	1,007	\$30,157.25
28	13	1,087	31,029.11	41	14	980	25,356.83
29	20	931	26,276.42	42	21	1,147	32,598.87
30	27	649	19,267.20	43	28	696	21,439.92
31	Feb. 3	920	22,701.68	44	May 5	1,045	33,392.41
32	10	1,014	25,622.47	45	12	918	26,750.99
33	17	1,172	30,151.87	46	19	1,011	25,670.49
34	24	767	18,819.39	47	26	646	15,034.81
35	Mar. 3	903	23,953.75	48	June 2	664	18,443.92
36	10	1,027	26,569.91	49	9	1,046	29,443.50
37	17	944	22,382.83	50	16	848	22,977.08
38	24	942	25,517.89	51	23	900	26,135.03
39	31	764	22,305.63	52	30	689	20,101.06
Total		11,966	323,951.98	Total		11,597	327,502.16
				Grand total		65,789	3,078,937.15

In connection with the above tables attention is called to the extraordinary increase in money orders issued on the United States as certified by the Habana office for the quarter ended September 30, 1899. During the previous fiscal year for the quarter ended June 30, 1898, 11,402 international orders were issued, payable in the United States and amounting to \$340,724.06, while in the quarter ended September 30, 1899, referred to above, 26,655 international orders were issued, amounting to \$1,828,431.35.

At this time the fee charged for the issue of an international money order was the same as that charged for the issue of a domestic money order and it was much less than the rate of exchange charged by the banks. In consequence of these facts, many of the business houses and even banking houses used this system as a means for sending large sums of money to the United States. Under these conditions the money-order business expanded to such an extent that the matter of transferring the funds from Cuba to the United States became a difficult problem. As it is not the object of the money-order system to supersede the usual channels of financial exchange in general business transactions, the following orders were issued to check such an increase in the volume of business. On September 12, 1899, an order was issued that "on and after September 18, 1899, the sale of foreign money orders on the island of Cuba will be limited to five orders in one day by one remitter to one payee," and on September 19, 1899, announcement was made in the weekly bulletin that the rates of fees on international money orders to the United States and Porto Rico had been changed from 30 cents to 50 cents on each \$100, as follows:

	Cents.
For orders for sums of \$20 or less	10
Over \$20 and not exceeding \$40	20
Over \$40 and not exceeding \$60	30
Over \$60 and not exceeding \$80	40
Over \$80 and not exceeding \$100	50

Another question which arose about this time was the handling of French and Spanish gold without a loss to this department. Gold was being accepted by the department in payment for orders at an established rate, but the Government of the United States would only accept it in exchange at bullion value. Much of the gold thus received by the department was of old coinage; the shrinkage invariably was considerable and caused constant loss to the department. To curtail this loss, the following order was issued in the Weekly Bulletin of September 12, 1899:

## No. 67.

*"Ordered, That on and after Tuesday, September 19, 1899, all foreign money orders drawn on the island of Cuba and payable in the United States must be paid in American money."*

On June 17, 1899, arrangements were made and articles signed by the director-general of posts of Cuba and the director-general of posts of Porto Rico for the exchange of money orders between the islands of Cuba and Porto Rico on and after July 1, 1899.

These arrangements were continued as separate from those of the United States until April 30, 1900, when, under the act of Congress approved April 12, 1900, "providing a government for the territory of Porto Rico," the postal money-order system of the United States was extended to that territory on May 1, 1900, and all of the post-offices in Porto Rico, with the exception of four, were made domestic money-order offices of the United States.

After May 1, 1900, all money-order accounts between Cuba and the United States territory of Porto Rico were opened and adjusted with the United States instead of directly with Porto Rico as heretofore.

The exchange of money orders previous to May 1, 1900, did not amount to as much as had been expected, though more orders were issued in Porto Rico, causing a balance due Cuba, which was remitted and accounts closed May 1, 1900.

After this date, when the number of offices in Porto Rico which were allowed to issue and pay international orders was reduced to four, the issue of money orders on Cuba decreased, but as more international offices are established in Porto Rico it is expected that the business will regain its former standing.

*International orders issued in Cuba and payable in Porto Rico for the year ended June 30, 1900, as per Habana exchange lists.*

	Number issued.	Amount.
Quarter ended—		
Sept. 30, 1899	34	\$861.82
Dec. 30, 1899	51	1,125.99
Mar. 31, 1900	33	675.62
Period to May 1, 1900, which closed the business between Porto Rico and Cuba.	12	182.15
Period to June 30, 1900, as a territory of the United States	65	2,913.42
Total	195	5,759.00

*International orders issued in Porto Rico and payable in Cuba for the year ended June 30, 1900, as per San Juan exchange lists.*

	Number issued.	Amount.
Quarter ended—		
Sept. 30, 1899	14	\$256.26
Dec. 31, 1899	28	931.58
Mar. 31, 1900	52	2,408.33
Period to May 1, 1900, which closed the business between Porto Rico and Cuba	13	259.16
Period to June 30, 1900, as a territory of the United States	16	366.51
Total	123	4,221.79

Under the act of Congress above mentioned, the island of Hawaii was also made a United States territory and similar money-order provisions were made for that island, though as yet no money orders have been issued or paid with Hawaii.

The number of international orders paid is as follows:

	Number paid.	Amount.
Quarter ended—		
Sept. 30, 1899 .....	979	\$24,154.96
Dec. 31, 1899 .....	1,094	28,124.79
Mar. 31, 1900 .....	1,367	41,483.23
June 30, 1900 .....	1,267	30,583.96
Total .....	4,707	124,346.94

During the last half of the fiscal year ended June 30, 1900, the number of domestic orders issued was materially increased by the system being made the means of transmitting the insular funds. The use of the money-order system by the Government caused at many times unavoidable delay to payees, as larger offices were constantly drawing big amounts on the smaller offices, whose issues were far from being able to meet such payments. Funds were dispatched from Habana in such cases as soon as possible, but on account of the limited means of transportation delays were at times unavoidable.

A recent order of the governor-general has caused the most of these funds to be transmitted by other means, thereby causing a decrease at present in the total issue.

Money-order offices in operation June 30, 1899 .....	37
New offices established .....	48
Offices reestablished .....	2
Total .....	87
Discontinued during year ended June 30, 1900 .....	2
Total in operation June 30, 1900 .....	85

Of the above offices, ten are stations of the Habana office which have been established at different times during the year.

These stations have in some instances transacted considerable business.

Very respectfully,

C. L. MARINE,

*Chief Money-Order and Registry Bureau.*

DIRECTOR-GENERAL OF POSTS, Habana, Cuba.

REPORT OF BUREAU OF TRANSLATION FOR THE DEPARTMENT OF  
POSTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1900.

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DEPARTMENT OF POSTS OF CUBA, BUREAU OF TRANSLATION,  
*Habana, September 24, 1900.*

SIR: According to custom and regulations I have the honor to submit the accompanying, my report of the bureau of translation for the fiscal year ended June 30, 1900, and avail myself of the opportunity to thank you for the unfailing courtesy that I and my coworkers have received at your hands.

Respectfully,

ROBERT M. VENCE,  
*Chief Bureau of Translation.*

The DIRECTOR-GENERAL OF POSTS, *Habana, Cuba.*

SIR: Though the submitting of a report of a subordinate officer is apparently a matter eminently practical and devoid of sentiment, the present chief can not allow the occasion to pass without recording his sense of the loss that the bureau and the department have suffered in the sudden and early demise of its first and lamented chief, to whom is due the credit of its organization. Professor Farwell, a linguist of no mean abilities, had that rare gift, acquired by few foreigners, of knowing how the Spanish-American mind expressed itself, and this, in connection with an experience of years with the postal service of Guatemala, made him a model chief of the bureau, and had it not been for his frail health and his ambition to second the efforts of the postal commission and its successors to implant a service that would not only worthily succeed that of the late sovereign but show that the intervening power was a decade or two in advance as to postal affairs, he to-day would have been the honored chief of the bureau whose unworthy head I am.

Repeating the sense, if not the language, of his report of last year, to the effect that one of the greatest obstacles that the bureau had to contend with is the fact that in many cases the terms of the nomenclature of the new postal system that substituted that of Spain had absolutely no equivalent in Spanish, and vice versa, I would state that it was found necessary to paraphrase or define them in order that their meaning might be conveyed from one language to the other.

This was remedied in some degree by forcing somewhat the signification of words or by coining new ones whose orthography resembled that of the word to be translated, rendering office by "oficina," conductor by "conductor," dead letters by "cartas muertas," finance by "finanza," etc.; but this was made necessary by the importance of conciseness and brevity, even at the apparent expense of correctness, apparent only, for these words, taken in the light of the context, were sufficiently comprehensive.

The writer despairs of making known to anyone who possesses no other language than his own the difficulties that beset the translator when the question is of technical terms. It must be remembered that to the bureau come letters containing questions of legal, mechanical, geographical, even of moral import, not only in the Spanish language, but in the French, the language of the Universal Postal Union, in Italian and German; and the bureau prides itself on the fact that until the date of this report it has not refused any translation referred to it.

Each chief sends his communications from the postmasters of the island to this bureau, that they may be put into English, briefed, and returned, and in turn sends his English letters to be translated into the language of the island and returned to the bureau of origin.

The bureau frequently receives papers for translation indorsed by chiefs of bureau "a literal translation requested," under the mistaken impression that it will make more intelligible English—an impression the writer wishes to remove. The Spanish language when written correctly requires the use of many more words than would be used in English when expressing the same idea, and therefore a Spanish letter



of 200 words may easily be briefed in 75 English ones without any sacrifice of sense. Besides, the standard of scholarship of the country postmasters of the island is not very high. They repeat and use redundant words and expressions, so that a requisition for pens, ink, and paper is strung out into a letter of 50 words. Like all languages of Latin origin, the Spanish is very courteous, and even in business relations it is de rigueur to use many high-sounding and polite phrases, all of which are suppressed in translation into English.

It will readily be understood that the birth of the translation bureau was coeval with that of the department of posts, for the reasons set forth in the report of director-general for last fiscal year, as follows:

"As nearly all correspondence with native employees had to be conducted in the Spanish language, it was necessary from the first to have an organized translation bureau, so that the department could understand communications received, and be able to answer them and give instructions intelligently. As the volume of correspondence increased the work of the translation bureau grew, and there are now employed in this branch of the service five clerks and two typewriters, in charge of a chief, who is held responsible for the correct translation of all matter sent to him. The importance of this work is great, as the consequence attending an error in the translation of an order, or of the rules and regulations governing the department, might be serious and far reaching. It has been my purpose there to employ skilled men in this part of the service and avoid as far as possible all errors, to the end that we might get a correct version of correspondence in connection with orders issued and instructions given. There is no statistical report to make in connection with the work of the translation bureau."

But the work for which the bureau claims most credit is that of having correctly interpreted and translated the instructions of the United States postal authorities relative to the implanting in this island of a new and, to the people thereof, apparently complicated system, and making it so plain to them that in a few months it was working so smoothly that the bureau may appropriate with justice much of the language of the report of the chief of the bureau of appointments for last fiscal year.

The personnel of the bureau consists of a chief, six translators, and three typewriters, rated as such, but who are also translators.

Reference was made above of the kind and amount of knowledge required in this bureau. Of course, universal or encyclopedic knowledge is not possessed by any one man in his own language, much less in two or three; therefore the bureau was organized with the idea of specializing or confiding each kind of work to him who was the more expert thereat. Thus we have men who translate legal work into English, others are better at translation into Spanish, while others make smoother reading of postal-union literature than those who are familiar with trade and commercial terms. Thus is insured an exact and intelligible idea in one language of what the writer meant in his own, for, as words are but the signs of ideas, the latter, not the former, are what is to be conveyed from one language to another.

Not long ago over 100 foolscap pages of auditor's report in English was translated at this bureau for use of one of the courts of Cuba. That there might be no mistake in so important a document, a delegate of said court who possesses a literary knowledge of both languages conferred with the undersigned for several days on the correctness of the translation, and after a critical analysis by both of every sentence and members thereof, complimented the translator.

Although the work of the bureau is purely literary, it has no works of reference except one or two Spanish-English dictionaries, which, together with its copy of Webster, are at the disposal of its neighbors. I would respectfully urge the purchase of a grammar of the Spanish Academy, an atlas, and Gould-Brown's Grammar of Grammars.

The work of the bureau was somewhat hampered some months ago by the attachment of a department whose duty was to file, translating, if necessary, clippings from the newspapers of the island and elsewhere. Of this burden the bureau has happily since been relieved, affording thus more time to be devoted to the duties proper thereto.

The writer, in closing, gladly bears witness to the painstaking industry of his fellow-members of the bureau, who have ably seconded his efforts to make it the efficient mouthpiece of the department

Respectfully,

ROBERT M. VENCE,  
*Chief Bureau of Translation.*

DIRECTOR-GENERAL, DEPARTMENT OF POSTS OF CUBA.

# REPORT OF THE DEAD-LETTER BUREAU, DEPARTMENT OF POSTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1900.

I have the honor to submit a report showing the volume of business transacted by this bureau from July 1, 1899, to June 30, 1900.

Daily experience shows that the operations of the dead-letter bureau have an interest for the public beyond that which their magnitude would naturally occasion. The aggregate of money and other valuable inclosures found in letters, the quantity and variety of merchandize either restored to owners or disposed of, and the thousands of letters with no tangible evidences of value, which pass through the hands of the employees, are naturally of interest because of the large totals, and also because of the varied treatment which the different classes of matter require. There are no possible means of estimating the real or apparent value of the thousands of letters without inclosures which are annually returned to senders, nor the disappointment which follows the failure to trace and recover letters of this character for the want of proper signature and address of the sender. In many cases the bureau is able to restore fugitive articles of mail matter even before the senders have learned of their failure to reach their destination.

The work of the dead-letter bureau varies but little in its volume at different periods. The statements which follow exhibit the work of the bureau in greater detail.

## *Classification of mail matter received in the dead-letter bureau from July 1, 1899, to June 30, 1900.*

Ordinary unclaimed letters.....	29,406
Unclaimed letters returned from foreign countries.....	10,238
Held for postage (domestic addresses).....	20,921
Ordinary misdirected matter.....	215
Refused matter.....	4,077
Fictitious addresses.....	13
Blank matter.....	339
Unclaimed registered letters and parcels (domestic).....	797
Unclaimed registered letters returned from foreign countries.....	387
	1,184
Miscellaneous letters.....	310
Parcels:	
Unmailable.....	58
Unclaimed.....	794
Unclaimed, containing photographs.....	45
	897
Unclaimed domestic printed matter.....	12,322
Originating in foreign countries:	
Ordinary letters.....	36,665
Parcels and printed matter.....	74,612
Registered articles.....	2,370
	113,647
Total.....	193,569

## DISPOSITION OF MAIL MATTER UNOPENED.

Card and request matter returned to senders.....	4,295
Foreign matter:	
Returned to countries of origin.....	113,576
Delivered to applicants.....	71
	113,647
Total delivered unopened.....	117,942

## CLASSIFICATION OF MAIL MATTER OPENED.

Ordinary unclaimed letters.....	25, 111
Unclaimed letters returned from foreign countries.....	10, 238
Refused matter.....	4, 077
Misdirected letters.....	215
Held-for-postage letters (domestic).....	20, 921
Letters without address.....	339
Fictitious letters.....	13
Registered letters.....	1, 184
Miscellaneous letters.....	310
Parcels.....	837
Unclaimed domestic printed matter.....	12, 822
<b>Total.....</b>	<b>75, 627</b>

## DISPOSITION OF MAIL MATTER OPENED.

<b>Delivered:</b>	
Letters containing—	
Money.....	22
Money orders.....	56
Miscellaneous papers.....	54
Postage stamps.....	11
Photographs.....	45
Manuscripts.....	5
Nothing of value.....	4, 946
Letters registered.....	423
Letters containing property.....	62
	<u>5, 624</u>
<b>Opened and filed:</b>	
Letters containing—	
Money.....	13
Money orders and drafts.....	72
Miscellaneous papers.....	173
Postage.....	24
Photographs.....	145
Property.....	152
Manuscripts.....	2
Pictures.....	28
Letters registered.....	208
	<u>812</u>
<b>Opened and awaiting evidences of delivery:</b>	
Letters containing—	
Money orders.....	4
Miscellaneous papers.....	4
Photographs.....	5
Property.....	8
Letters registered.....	34
	<u>56</u>
<b>Destroyed:</b>	
Ordinary letters and circulars without inclosures which could not be returned to writers.....	69, 136
<b>Total.....</b>	<b>193, 569</b>

## RECAPITULATION SHOWING AMOUNT OF MATTER HANDLED RECEIVED.

<b>Domestic:</b>	
Original dead matter.....	79, 922
Foreign dead matter.....	113, 647
<b>Total domestic and foreign.....</b>	<b>193, 569</b>
<b>Disposition:</b>	
Domestic—	
Delivered.....	9, 919
Filed.....	812
Awaiting evidence of delivery.....	56
Destroyed.....	69, 136
	<u>79, 922</u>
Foreign—	
Returned to countries of origin.....	113, 576
Delivered to applicants.....	71
	<u>113, 647</u>
<b>Total.....</b>	<b>193, 569</b>

## Matter returned from foreign countries:

Registered articles.....	387
Ordinary letters, including postal cards.....	10,236
Parcels and printed matter, etc.....	610
	<u>11,235</u>

## Of the 1,184 unclaimed registered letters and parcels of domestic origin received, there were:

Delivered to addresses or restored to senders.....	947
Filed to discover ownership.....	237
	<u>1,184</u>

*Value of inclosures in mail matter opened.*

Description.	Number.	Value.
Letters containing money returned to owners.....	22	\$44.81
Letters delivered to bureau of finance.....	21	42.13
Letters containing money on file.....	13	29.52
Total.....	56	116.46

## Parcels filed in dead-letter bureau:

Addressed.....	99
Unaddressed.....	42
	<u>141</u>

*Statement showing number of pieces of dead mail matter treated in dead-letter bureau from July 1, 1899, to June 30, 1900.*

## RECEIVED.

Domestic mailable letters received.....	43,734	Foreign matter:	
Domestic unmailable—		Letters.....	36,665
Held for postage.....	20,921	Printed matter and packages.....	74,612
Misdirected.....	215	Registered matter:	
Unaddressed.....	339	Domestic.....	1,184
Miscellaneous.....	310	Foreign.....	2,370
Domestic third and fourth class matter.....	13,219	Total.....	193,569

## DISPOSITION.

	Deliv- ered un- opened.	Deliv- ered un- opened.		Deliv- ered un- opened.	Deliv- ered un- opened.
Domestic mailable letters.....	4,295	39,439	Foreign matter:		
Domestic unmailable letters:			Ordinary letters.....	36,665	
Held for postage.....		20,921	Printed matter.....	74,612	
Misdirected.....		215	Total.....	119,122	74,447
Miscellaneous.....		310			
Without address.....		339	Grand total.....	193,569	
Registered letters:					
Domestic mail.....	1,180	4			
Foreign mail.....	2,370				
Domestic third and fourth class matter.....		13,219			

Table showing class and number of undelivered matter returned to and received from foreign countries.

Countries.	Returned.				Received.			
	Regis-tered.	Ordinary.	Pack-ages.	Total.	Regis-tered.	Ordinary.	Pack-ages.	Total.
Antigua.....		2		2				
Argentine Republic.....	36	173	188	397	4	65		69
Austria-Hungary.....	23	52	74	149	1			1
Bahamas.....	1	34		35		12		12
Barbados.....	1	8	4	13				
Belgium.....	4	40	74	118				
Bermudas.....		1		1				
Bolivia.....		3		3				
Brazil.....	12	40	7	59	2	27		29
British Guiana.....		2		2				
British Honduras.....		5		5				
British India.....		7		7				
Canada.....	1	178	85	254	1	21	1	23
Ceylon.....	1			1				
Chili.....	3	34	5	42				
Colombia.....	3	93	71	167		14		14
Costa Rica.....	5	51	20	76		8		8
Danish West Indies.....	1	13		14				
Denmark.....	1	24	2	27				
Dominica, West Indies.....	1	1		2				
Ecuador.....		4	3	7		1		1
Egypt.....	7	19	2	28				
France.....	117	604	9,150	9,871		104	59	163
French West Indies.....	7	15		22		4		4
Germany.....	36	789	7,837	8,662				
Gibraltar.....	2	8		10				
Great Britain.....	30	471	2,007	2,508	10	171	10	191
Greece.....	1	7	2	10				
Grenada, West Indies.....		10		10				
Guatemala.....	4	23	55	82		2		2
Hawaii.....	2	3		5		5		5
Haiti.....		24	1	25				
Honduras Republic.....	1	20		21		2		2
Hongkong.....	1	10		11				
Italy.....	36	153	211	400				
Jamaica, West Indies.....	5	323	2	330	6	252		258
Japan.....		2	2	4				
Java, Netherland Indies.....	4			4				
Kongo Free State.....	1			1				
Luxembourg.....			1	1				
Malta.....		1		1				
Mexico.....	64	980	423	1,467	58	951	201	1,210
Monserrat.....		1		1				
Mauritius.....		1		1				
Netherlands.....	7	22	57	86				
Netherlands West Indies.....	2	14	1	17				
Nevia.....		4		4				
Newfoundland.....		1		1				
Nicaragua.....	1	21		22	1	1		2
Norway.....	4	23	6	33				
Paraguay.....		1	1	2				
Persia.....	1			1	1			1
Peru.....	4	22	13	39		6		6
Philippines.....	1	72	6	79		12		12
Portugal.....	4	29	5	38				
Porto Rico.....	24	382	41	447	11	153	6	170
Queensland.....		3		3				
Roumania.....		3		3				
Russia.....	3	21	4	28	2			2
St. Kitts, West Indies.....		3		3				
St. Lucia, West Indies.....		4		4				
St. Vincente, West Indies.....		2		2				
Salvador Republic.....	1	8	7	16				
Dominican Republic.....	24	159	19	202	9	197		206
South African Republic.....		1		1				
Spain.....	1,523	11,233	7,936	20,692	72	1,601	177	1,850
Straits Settlements.....		1		1				
Sweden.....	1	12	1	14				
Switzerland.....	5	26	24	55	1			1
Tasmania.....		1		1				
Trinidad, West Indies.....	2	12		14		6		6
Turkey.....	10	27		37	1			1
Turks Islands.....		3		3				
Uruguay.....	3	28	12	43				
Venezuela.....	19	102	10	131	10	30		40
Victoria.....	1	1		2				
United States.....	318	20,194	46,243	66,755	197	6,593	156	6,946
Western Australia.....		1		1				
Total.....	2,370	36,665	74,612	113,647	387	10,238	610	11,235

*Statement showing dead matter of foreign origin received and disposed of from July 1, 1899, to June 30, 1900.*

Received:		Disposition:	
Registered articles—		Registered articles—	
Registered letters .....	2,370	Returned to country of origin....	2,299
Ordinary letters.....	36,665	Delivered to addressees .....	71
Parcels and printed matter.....	74,612	Ordinary letters returned to coun-	
		tries of origin.....	36,615
		Delivered to addressees.....	50
		Parcels and printed matter re-	
		turned to country of origin.....	74,612
Total .....	113,647	Total .....	113,647

Respectfully submitted.

A. ARTEAGA, *Chief Dead Letter Bureau.*

Mr. M. C. FOSNES,  
*Director-General of Posts, Habana, Cuba.*

REPORT OF LAW CLERK FOR THE DEPARTMENT OF POSTS FOR THE  
FISCAL YEAR ENDED JUNE 30, 1900.

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DEPARTMENT OF POSTS OF CUBA, OFFICE OF LAW CLERK,  
*Habana, September 12, 1900.*

SIR: In submitting a report of the work of this bureau for the fiscal year ended June 30, 1900, it is perhaps proper to state that prior to March, 1900, no general order had been issued by the director-general defining the duties of the office of advisory counsel for the department of posts of Cuba. In organizing the postal system of Cuba, however, this office, by reason of its promulgation of many of the new rules and regulations governing the service, was brought into close contact with the work of the director-general and the different bureaus of the department; and the multifarious duties which necessarily devolved upon it under the circumstances can not be specifically set forth in this report.

However, it may not be inappropriate to state in this connection that some of the business performed by this office was: The preparation of fraud orders; the passing on all questions arising as to the use of penalty envelopes; the examination of applications for the admission of periodicals to the mails as second-class matter; the preparing of special contracts for the department of posts; the preparation of orders for the weekly bulletin of the department, and the editing of the same; the giving of opinions as to the advisability of instituting prosecutions; the giving of opinions to the director-general and the chiefs of bureaus on various questions which arose from time to time, and the assisting of the director-general in the preparation of important letters.

On March 5, an order was issued by the director-general discontinuing the office of advisory counsel and creating that of solicitor for the department of posts. The acting advisory counsel was appointed solicitor, and I had the honor to be appointed assistant. The solicitor was charged with the following duties, to wit:

"The giving of opinions to the director-general or the heads of the several bureaus (and officers) of the department upon questions of law arising upon the construction of the postal laws and regulations, or otherwise, in the course of business in the postal service, with the consideration and submission (with advice) to the director-general of all claims of postmasters for losses by fire, burglary, or other unavoidable casualty; and of all certifications by the auditor for the department of posts of cases of proposed compromise or liabilities to the department of posts, and of the remission of fines, penalties, and forfeitures under the law; the keeping and preparing of all correspondence with the department of justice, relating to prosecutions and suits affecting or arising out of the postal service, and with the consideration of applications for pardons for crimes committed against the postal laws, which may be referred to this department; with the preparation and submission (with advice) to the director-general of all appeals to him from the heads of the offices of the department depending upon questions of law; with the hearing and preparation of cases relating to lotteries and the misuse of mails in furtherance of schemes to defraud the public; with the examination and, when necessary, drafting of all contracts of the department; and with such other duties as may from time to time be required by the director-general."

On May 24 an order was promulgated by the acting director-general discontinuing the office of solicitor and creating that of law clerk for the department of posts. And, inasmuch as the office was created only about five weeks prior to June 30, it is hardly necessary and perhaps not proper to discuss the duties of it to any great extent.

However, the law clerk has charge of the admission of periodicals to the mails as second-class matter (up to June 30 there had been admitted 236 domestic and 111 foreign publications to the mails as second-class matter); the answering of questions of different postmasters relative to postal rates, interpretation of orders, etc.; the giving of opinions to the director-general and chiefs of bureau when called upon to

do so; the examination of all personal bonds given by postmasters and other employees of the department; preparation of orders for the Weekly Bulletin, the editing of the same, and the performance of such other duties as may be required by the director-general.

This, in brief, is a statement of the duties performed by this office; and, while in my opinion a clearer and fuller statement could have been submitted if the duties and operations of the office had been clearly defined, still the facts herein set forth may be accepted as showing that something has been accomplished, and that the work done has proved of value to the department.

Respectfully submitted.

R. E. HOLLINGSWORTH,  
*Law Clerk, Department of Posts.*

Mr. M. C. FOSNES,  
*Director-General of Posts.*



REPORT OF THE DISBURSING OFFICER, DEPARTMENT OF POSTS, FOR  
THE FISCAL YEAR ENDED JUNE 30, 1900.

DEPARTMENT OF POSTS OF CUBA,  
DISBURSING OFFICE,  
*Habana, September 15, 1900.*

SIR: In compliance with your verbal instructions of the 14th instant, I have the honor to submit the following report:

I was appointed disbursing officer for the department of posts on May 23 last. Previous to that time there is no record of the receipts and expenditures of the department or of any business transacted by this office other than a small book containing entries showing the total amount received by warrant to have been \$120,580.44, the disbursements being as follows:

For department of posts pay roll .....	\$115,022.23
Mechanics' pay roll.....	3,768.21
Per diem.....	1,790.00
Total.....	120,580.44

There are no retained papers or any means of ascertaining the correctness of the figures given.

It appears, however, that the duties of the superintendent and disbursing officer were only to take charge of the department building, and to pay in cash, on a warrant drawn by the assistant auditor in his favor, the employees of the department of posts and the American clerks in the Habana post-office on the 15th and last days of each month, and that after payment the vouchers were returned to the assistant auditor. With my appointment the office of superintendent was abolished, though the duties still attach to this office. They merely consist of purchasing from time to time such supplies as are required by the janitors, and necessary repairs, duties which any competent janitor could perform, and it is respectfully recommended that a man be chosen from the force of janitors now employed and given charge of this work, the purchase of the material required to be made on his requisition, on the form now in use in the department, by the bureau of stamps and supplies. The bureau of stamps and supplies has much better facilities for making these purchases, and it is believed that the change would result in better service and a saving in time. Moreover, it would be preferable to have the purchases and payments made by different bureaus.

Commencing with the month of June, the payment of salaries to the employees of the department and those of the Habana office on the 15th of the month was stopped, and payments are now made, as in other departments, on the last day of the month. This change, made by direction of the acting director-general, is not only a saving in time, but lessens the liability to error in payment.

An estimate and requisition for funds for the month of May was approved, and funds were available on June 4. This estimate had been prepared during the month of April by Mr. E. G. Rathbone, late director-general, and amounted originally to \$46,775.94. The amount allotted was \$37,855.82. The following letter is explanatory:

HEADQUARTERS DIVISION OF CUBA,  
*Habana, June 2, 1900.*

SIR: The military governor directs me to acknowledge the receipt of the estimate of Mr. Geo. R. Buchanan, disbursing officer department of posts, for the month of May, amounting to \$46,775.94, and to invite your attention to the fact that there has been eliminated from the same the amount of \$8,920.12, which was allowed on the estimate of Major Rolfe under date of May 18, for salaries of headquarters of department of posts and the Habana post-office from May 1 to May 15, 1900. With this elimination, it leaves the total amount of the estimate of Mr. Buchanan as approved by the military governor \$37,855.82.

Very respectfully,

H. L. SCOTT,  
*Assistant Adjutant-General.*

ACTING DIRECTOR-GENERAL OF POSTS, *Habana.*

There is no record of the expenditures made by Major Rolfe.

Though the record books devised and ordered were not at that time completed, and it was necessary to depend on the records in the bureau of appointments for the correctness of the vouchers submitted, May payments were at once commenced, more particular attention being given to the payment of salaries. Employees were informed by a circular letter inclosed with their May checks that changes in the method of disbursement had caused the delay, and all claims would be settled in due time. This was considered advisable in view of the fact that practically none of the April salaries had been paid. There were no data whatever on which to base a requisition to cover the unpaid amounts other than the bills, pay rolls, and correspondence requesting payment, which filled the drawers of the desk, and no means whatever of ascertaining which were paid and which not. This mass was classified and checked as thoroughly as could be done under the circumstances, and a requisition was made for the necessary funds on June 20, with the request that the funds be allotted in the month of July and appear as a deficiency of the fiscal year 1900. Orders, No. 225, c. s., Headquarters Division of Cuba, require that all unexpended balances to the credit of disbursing officers be deposited with the treasurer of the island on June 30, the close of the fiscal year, only ten days later, and estimated for as deficiencies in estimates for succeeding months. Had the funds been allotted in the current month practically the same amount would be required in July. By asking for the amounts in July the necessity of returning the amount practically intact to the treasurer and making further requisition therefor was obviated. These deficiencies amount to \$74,456.77, distributed as follows:

Unpaid salaries:		Transportation .....	\$41.42
Department of posts .....	\$9,059.24	Premiums on bonds .....	1,054.19
Postmasters .....	13,092.30	Equipment .....	50.63
Clerks in post-offices .....	11,211.46	Advertising .....	7.00
Railway postal clerks .....	2,441.89	Per diem .....	940.00
Letter carriers .....	7,041.05	Telegraph and cable .....	358.21
Mail messengers .....	711.16	Printing and stationery .....	4,229.00
Building and repairs .....	347.66	Star-route contracts .....	4,119.22
Furniture .....	299.46	Street letter boxes .....	422.60
Rent .....	2,729.94	Letter balances and scales .....	279.59
Light .....	965.42	Exchange .....	5.00
Transportation of mails .....	12,433.48	Miscellaneous services and items .....	1,660.38
Mail bags .....	746.65		
Postmarking and rubber stamps .....	102.90	Total .....	74,456.77
Safes .....	107.02		

This amount, the estimate being made only from the claims actually on file in the office, is not considered as covering the entire indebtedness of the department on June 30, and I think it would be safe to assume that the amount would reach \$100,000 were all claims in and estimated for.

The only funds received during the period May 23 to June 30 have been on the May estimate, amounting to \$37,855.82, and have been expended as follows:

Payment salaries:		Payment of per diem allowances .....	1,224.00
Department of posts .....	\$5,439.30	Payment star-route contracts .....	1,838.55
Postmasters .....	6,879.70	Payment street letter boxes .....	3.00
Clerks in post-offices .....	6,440.33	Payment letter balances and scales .....	1.50
Railway postal clerks .....	1,886.69	Payment miscellaneous services and items .....	501.46
Letter carriers .....	4,221.64		
Mail messengers .....	490.99	Total .....	29,621.32
Payment items for building and repairs .....	109.32	Balance returned to the treasurer of the island .....	8,234.50
Payment of rent .....	290.00		
Payment of light .....	264.84	Total .....	37,855.82
Payment of transportation of mails .....	25.00		
Payment of advertising .....	5.00		

When funds are available there will be no delay in payments, and it is expected that at the end of the month of July the greater portion, if not all, of the claims will be settled.

Very respectfully,

GEO. R. BUCHANAN,  
Disbursing Officer, Department of Posts of Cuba.

DIRECTOR-GENERAL, DEPARTMENT OF POSTS, Habana.

ANNUAL REPORT  
OF THE  
DIRECTOR-GENERAL OF POSTS, FOR FIRST SIX MONTHS, FISCAL  
YEAR, 1901.

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DEPARTMENT OF POSTS OF CUBA,  
OFFICE OF THE DIRECTOR-GENERAL,  
*Habana, Cuba, February 12, 1901.*

SIR: Supplemental to my report for the fiscal year 1900, lately rendered, and in compliance with your directions, I have the honor to submit the following report, in the nature of a general résumé, relative to the business of the department of posts for the six months ended December 31, 1900:

This period opened as one of transition to a new order of things, and a retrospective glance will be relevant and useful. The violent wrench of the organism of the department, produced by the shocking infidelity of trusted officials, entailed an arduous problem of reconstruction, which was first and radically dealt with by my immediate predecessor, Joseph L. Bristow, Fourth Assistant Postmaster-General of the United States. During the administration of Mr. Bristow, from May 20 to June 22, 1900, the organization of the department was re-formed, with resultant large economies. A real system of accounts was devised, to be put into effect with the new fiscal year; a consolidated and simplified system of disbursements was inaugurated; a uniform and equitable scale of compensation was adopted for postmasters, based on the volume of business at the different post-offices, and various other correlated improvements in the service were evolved and introduced.

With the impulse and direction of organic reform thus imparted to the department, the immediate responsibility of administration devolved upon me the last week of the fiscal year. It is easier and more satisfactory to build a new structure, with freedom in the choice of material and plans, than to remodel an old one on fresh lines. In its constituent personnel the department came to me as the handiwork of the first director-general, fashioned largely upon lines of personal selection and preference, and the course of events made it difficult sometimes to discriminate safely between the public interest and possible injustice to individuals in regulating the roster of employees. I have required only official loyalty, and have exercised complete forbearance beyond that point. The present administration has proceeded wholly upon impersonal and impartial principles, with the good of the service as the one sole object; and to-day, after more than seven months' substantial control of appointments, there is not among the

700 or 800 postal officials of the island a single one chargeable in any degree to my personal interest.

The extraordinary conditions confronting us at the beginning of the fiscal year made the sixth-month period under consideration one of exceptional labor and frequent difficulty. We had to work forward and backward at the same time—forward, instituting the new scheme of accounts and other reformatory innovations; and backward, exploring and exposing the dark and diversified burrowings of fraud. We have had, in a sense, to “burn the candle at both ends.” And this double labor has been accomplished with decreased help. I am pleased to believe that all such work, both of reorganization and retroactive investigation, has enlisted the loyal support of Chief Clerk Bristow and my other immediate official staff, and in the main, with individual exceptions inevitable under the circumstances, of the general rank and file of the department. And I deem it not inappropriate to testify to you, in this connection, my strong sense of the value of the services in Cuba of my three colleagues from the post-office inspectors’ service of the United States, who still continue on duty here, namely, John R. Harrison, Frank M. Hamilton, and Hardy T. Gregory. Mr. Harrison, as acting postmaster, has given the city of Habana, at reduced cost, by far its best postal service, and during part of my absence from illness he held the reins of the department with a steady and discreet hand; and Messrs. Hamilton and Gregory have pursued their special work of investigation with thoroughness, courage, and inflexible fidelity.

#### ACCOUNTS.

The department of posts purported to be organized on the essential lines of the Post-Office Department of the United States. There were glaring and vital divergences from such lines in the general matter of accounts. In the United States the Department handles no funds: Remittances of revenue go to the various subtreasuries. It is a standing admonition to postmasters never to send money to the Post-Office Department or to the Auditor. In the Cuban department of posts the chief of the bureau of finance was constituted the depository of the island for postal funds. He also had actual custody of postage stamps, moreover, and issued the same to postmasters, so that the end of the transaction met the beginning thereof in the same official. In the United States all postmasters make periodical returns to the Auditor, showing the state of their accounts, and the Auditor balances debits and credits from independent data. In Cuba no such returns were rendered to the auditor on postal account. A monthly report of business was supposed to be made by bonded postmasters to the chief of the bureau of finance, the same officer who controlled both the debit and the credit factors. In this absence of direct account of postmasters with the auditing office, supplemented by the concentration of fiscal functions in one official, resided the fatal perversion of the American system, which invited and facilitated such fell mischief as actually came to pass.

To readjust and establish on sound principles the system of accounts, the following was promulgated, under date of June 5, 1900, as Departmental Order, No. 118.

#### RETURNS, REQUISITIONS, AND DEPOSITS ON POSTAL ACCOUNT.

The following regulations are hereby established, and a careful observance thereof is enjoined upon every postmaster on the island.

*First.*

Promptly at the close of each month a certified report must be made to the postal assistant auditor for the island of Cuba of business transacted on postal account on Form 220. A daily record of the amount of sales of postage stamps and stamped paper should be kept at all offices, and entered at close of the month in the column provided therefor on page 4 of Form 220.

A record of cancellations should be similarly kept, by days, except at some of the largest offices of the island, which will be specifically exempted in each case from this requirement.

It is believed that the monthly report thus provided is plain and self-explanatory in terms and form, but postmasters should carefully study the same in order to familiarize themselves therewith and avoid errors.

NOTE.—The executed report should not be mailed to the department of posts, but to the postal assistant auditor of the island of Cuba, Habana, Cuba. Use penalty envelope for the purpose.

*Second.*

Bonded postmasters will remit at the close of each month the entire amount of postal funds on hand, thereby balancing the account on Form 220. Such remittance will be the total sum of stamp sales and box-rent collections for the month, less any transfers to the money-order account (subject to debit or credit corrections from the auditor).

Remittances must not be made to the department of posts nor to the assistant auditor, but to "the treasurer of the island, Habana, Cuba," by official letter, always registered, accompanied by Form 203 duly prepared. The treasurer will issue the proper certificate of deposit to the credit of the postmaster's postal account.

NOTE.—After this order becomes operative, July 1, postal funds must not under any circumstances nor for any purpose be sent to the department of posts, but always to the treasurer of the island.

*Third.*

Bonded postmasters will make requisition for stamp supplies by Form 205, direct to the director-general of posts, bureau of stamps and supplies.

*Fourth.*

Unbonded postmasters will make requisition for stamp supplies to the treasurer of the island by Form 203½, by registered official letter, accompanied by the exact amount of money to cover the requisition.

The treasurer will issue a certificate of deposit to the remitting postmaster, and thereupon certify the requisition to the director-general of posts, bureau of stamps and supplies, for filling.

This order takes effect July 1, 1900. The several blank forms mentioned, necessary to carry it into operation, are inclosed herewith, and will hereafter be supplied as needed on due requisition.

It will be the policy of this department to gradually place all postmasters of the island under bond, to the end of simplifying and unifying the system of postal accounts.

Postmasters at money-order offices will note that this order applies solely to postal accounts, and nowise affects existing regulations in reference to money-order accounts.

J. L. BRISTOW,

*Acting Director-General of Posts.*

By the operation of the scheme which thus became effective July 1, stamped stock (postage stamps, postal cards, and stamped envelopes) is furnished and charged by the Postmaster-General of the United States to the director-general of posts. All such stamped stock passes immediately into the custody of the chief of the bureau of stamps and supplies, who receipts therefor to the director-general and becomes directly responsible for the same. From the bureau of stamps and supplies stamps, postal cards, and stamped envelopes are supplied to postmasters on requisition; to bonded postmasters on credit, within a safe margin of the amount of the bond in each case; and to postmasters not under bond on duly certified cash payment at the island treasury. The chief of the bureau of stamps and supplies certifies monthly to the auditor the amount of postal stock received, with which he charges

himself, and the amount issued to postmasters, separately for each office, the total of which becomes a credit to the chief on verification from the monthly accounts of postmasters prescribed in the foregoing order. These monthly accounts of postmasters are in turn verified from the report of the chief of the bureau of stamps and supplies, on the debit side, and by the treasurer's certificates of deposit on the credit side. The auditor is thus afforded full and specific data, and the system of check and countercheck would seem to be complete. No money comes either to the department of posts or to the auditor under this system, and the fiscal and the audit functions are completely dissevered.

Considerable difficulty has been experienced in the introduction of this new method of accounts among the postmasters of the island, to many of whom it has appeared somewhat of a puzzling innovation. Once understood, however, the thing is found simple and easy enough, and friction from inexperience and timidity is gradually disappearing.

All this relates to postal accounts proper. The money-order service of the department started originally with the American system of weekly accounting reports by postmasters, which works satisfactorily.

During the six months there was received by the department from the Postmaster-General and issued to postmasters of the island, postal stock as follows, by monthly totals:

Month.	Received from Postmaster-General.	Issued to postmasters.
July.....	\$50,000.00	\$31,789.32
August.....		26,328.11
September.....	57,237.50	28,064.83
October.....	40,063.00	38,552.60
November.....	21,074.50	24,006.13
December.....	40,063.60	34,847.39
Total.....	208,428.60	182,578.38

Showing an average monthly output of stamps by the department of \$30,429.73, and a daily average of \$992.27. This corresponds very closely, as will appear below, to the amount of cash turned into the treasury by the postmasters of the island.

#### RECEIPTS.

The total amount of postal deposits at the treasury for the six months is \$185,524.19; a monthly and daily average of \$30,920.69 and \$1,008.28, respectively. The following are the figures by months, and the receipts for the corresponding six months of the previous year are cited for comparison. They are the treasury figures in each case:

Month.	Receipts.	
	1900.	1899.
July.....	\$37,829.83	\$15,000.00
August.....	31,326.65	15,000.00
September.....	24,084.30	16,000.00
October.....	34,439.45	17,000.00
November.....	28,029.22	18,115.00
December.....	29,814.74	18,723.00
Total.....	185,524.19	99,838.00
Monthly average.....	30,920.69	16,639.66
Daily average.....	1,008.28	542.59

It is of common knowledge that the postal business was larger in 1899, by reason of the number of American troops then on the island, which in the foregoing comparison tells against the year 1900. But disregarding that indeterminate though real factor, and taking the actual figures of record, it is evident that during those six months of 1899, July to December, there occurred a loss of revenue to the amount of at least \$85,686.19, the difference between the two six-month totals, which proves the estimate in General Bristow's report of last July, of a probable total of \$150,000 fraudulent diversion of revenues, for the whole period up to May 1, 1900, to be safe and conservative—apparently an underestimate.

The subjoined table shows the revenues for the six months for each of the 12 principal post-offices of the island. These are the audited returns of business, July to December, inclusive, and for convenient reference I show the approximate annual revenue by doubling each figure.

Post-office.	Revenue, six months.	Annual revenue.	Post-office.	Revenue, six months.	Annual revenue.
Habana .....	\$88,355.15	\$176,710.30	Sagua la Grande.....	\$3,199.35	\$6,398.70
Cienfuegos .....	9,254.13	18,508.26	Santa Clara .....	2,576.72	5,153.44
Matanzas .....	7,926.60	15,853.20	Puerto Principe .....	2,333.99	4,667.98
Santiago .....	7,692.69	15,385.38	Manzanillo.....	2,174.49	4,348.98
Cardenas .....	6,221.26	12,442.52	Caibarien .....	1,707.07	3,414.14
Pinar del Rio.....	3,737.54	7,475.08	Gibara.....	1,397.94	2,795.88

## EXPENDITURES.

From a detailed summary of disbursements on account of the six months under consideration, submitted by the disbursing officer of the department, I quote here the following monthly totals, and from the original certificates of audit I transcribe, for comparison, the totals for the corresponding months of 1899:

Month.	1900.	1899.	Month.	1900.	1899.
July .....	\$16,160.14	\$47,067.25	November .....	\$34,831.91	\$87,532.27
August .....	42,809.54	53,303.79	December .....	36,267.63	50,891.78
September .....	32,640.92	55,156.77			
October.....	39,881.13	49,047.81	Total .....	202,591.27	342,999.67

These figures represent disbursements for the different months, as distinct from expenditures—that is, money paid out during the month, and not the dues or actual expenses for the month. The \$16,160.14 for last July, for example, embraced salaries of the department of posts and of Habana post-office, which were paid the last day of the month. The balance of payments for July were made in August, and payments for August in turn during September, and so on. Therefore to arrive at the true total of expenditures for the six months, July to December, 1900, must be added \$26,271.28, the amount since paid out on account of that period, making a total of \$228,862.55. Possibly a few belated small items may yet turn up, but this figure of \$228,862.55 practically represents the total of expenditures by the department of posts for the six months under consideration.

In like manner should be added, for true comparison, the amount

of deficiencies since paid on account of the corresponding months of 1899. But this amount can not be given with accuracy. There has been paid since July 1, 1900, deficiencies for that period—July to December, 1899—to the amount of \$7,455.12 on account of mail transportation alone, including international transit. The amounts disbursed from January 1 to June 30, 1900, on account of the six preceding months, can not easily be segregated; and thus the expenditures shown for those six months of \$350,454.79 is not an absolute total. But, taking the figures of record, the two six-month periods compare as follows:

1899.....	\$350,454.79
1900.....	228,862.55
Difference .....	121,592.24
Monthly average:	
1899.....	58,409.13
1900.....	38,143.75

Among the expenditures for the six months of 1899, there appears the sum of \$26,099.07 refunded to the postmaster at New York, and other items for building and repairs, furniture, etc., amounting to \$33,646.28, making an aggregate of \$59,745.35 for what may be termed extraordinary outlays. Deducting this sum from the total recorded above, \$350,454.79, leaves \$290,709.44 approximately chargeable to the regular expenditures for the period, as against \$228,862.55 for the corresponding six months of 1900, a difference of \$61,846.89, and of \$123,693.78 for the whole year at the same ratio.

Reduced to yearly equivalents, the receipts and expenditures for the two periods would stand thus:

Receipts:	
1899.....	\$199,676.00
1900.....	371,048.38
Difference .....	171,372.38
Expenditures:	
1899.....	581,418.88
1900.....	457,725.10
Difference .....	123,693.78

The sum of these two differences, one showing the increase in receipts and the other the decrease in expenditures, would represent the gain to the department of 1900 over 1899, namely, \$295,066.16. In other words, the ratio of annual deficit has decreased from \$381,742.88 to \$86,676.72, 77.29 per cent. Retrenchments are still being made, and the gap between receipts and expenditures will be further reduced. Indeed, there inheres in the situation the promise of an eventually self-supporting Cuban postal service. In considering that general question, however, we have to recognize the comparative sterility of Cuba as a producer of postal revenues. In the United States, the per capita consumption of postage runs from the maximum of \$2.51 for the District of Columbia (New York comes second with \$2.40 and Massachusetts third with \$2.24) to the minimum of \$0.37 for South Carolina. The average for all the States and Territories is \$1.35. For Cuba the per capita is \$0.23. With the average per capita for the United States, the Cuban postal revenues would amount to very nearly \$2,000,000. And even the South Carolina minimum would



produce \$580,000, giving a handsome surplus. The inland city of Des Moines, Iowa, with 62,000 population, produces over 50 per cent more postal revenues than the great seaport town of Habana with four times the population.

The greater relative use in Cuba of official penalty envelopes (conventionally called the "franking privilege") also has a bearing on the postal receipts in the direction of anemia.

#### APPOINTMENTS, SALARIES, BONDS.

Under date of July 14, 1900, the Postmaster-General issued an order for the further regulation of the Cuban postal service, the fourth section of which reads as follows:

The director-general of posts shall appoint postmasters and other officers and employees of the service, and fix their compensation, as heretofore provided; but in order that the administration of the posts may be in full accord with the policy governing the general administration of the island, in the designation of natives, and in other respects, the action of the director-general of posts in making appointments and fixing compensation shall be subject to the approval of the governor-general.

Pursuant to this provision the director-general of posts certifies in duplicate a weekly list of appointments to the military governor for his information and approval. One copy of the approved list is transmitted to the auditor for the island, to whom are also sent separate notices of the various appointments. The process is somewhat analogous to the confirmation of appointments by the Senate in the United States. The plan has operated smoothly, and the military governor has thus far found no occasion to except to any appointment proposed by the director-general of posts.

The policy has been continued of replacing Americans in charge of post-offices with Cuban postmasters wherever and as rapidly as possible, and there remain on the island, including Habana, only four American acting postmasters.

There were 122 additions to the service and 164 separations therefrom during the six months, a net decrease of 42 in the number of employees, mostly from the department proper and from Habana post-office.

For the department proper the total of salaries stood as follows at the respective dates:

December 31, 1899.....	\$109,040
April 30, 1900.....	113,420
Increase .....	4,380
December 31, 1900.....	80,260
Decrease .....	33,160

There have been further changes since December 31, and at this writing (February 6) the departmental salary roll aggregates \$74,160, a decrease of \$39,260 since April 30, 1900, immediately before the change of administration. If the per diem of \$5 be taken into account, which the director-general was then drawing, the reduction amounts to \$41,085.

The organ of communication of the department with postmasters and other employees is the Weekly Bulletin, "Boletín Semanal," printed in English and Spanish, and under date of August 14, 1900,

I published therein the following notice respecting readjustment of salaries:

COMPENSATION OF POSTMASTERS.

A readjustment has been undertaken of salaries paid on the island.

It is proposed to fix the salary of each postmaster with reference to the amount of business transacted at the office on a general and as nearly as possible uniform basis.

Much inequality has existed heretofore in the matter of postmasters' salaries. Postmasters doing much more work than others have in many cases received less pay. It is the policy of the department to correct such irregularities, and to establish a fair and equable scale of salaries. Like pay for like work is just to all.

In the readjustment some salaries will be increased and some will be decreased. Others will remain unchanged, where the present rate is proper.

At smaller offices the separate items for rent and light will be discontinued, and allowances therefor regarded as included in the salary.

In every case of change in the compensation attaching to an office, the postmaster will be notified by the department, and the postmaster will understand from this notice that the change, whether increase or decrease, is incident to the plan of a just general equalization.

The process of readjustment has not been completed. It was found a tedious and difficult undertaking from lack of data as to business and various other causes. There has been a great variety of special conditions to deal with at the different offices. Postmasters whose compensation was increased under the regular salary scale were satisfied and silent, but those who were affected the other way demurred in all sorts of ways, from prayer to resignation. Many petty allowances at small offices for rent, light, etc., have been discontinued, much to the simplification of accounts.

In fixing salaries at the larger offices it was deemed wise to moderate somewhat the compensation of postmasters compared to the salary scale in the United States, and to correspondingly tone up the allowances to clerks. This has proved good policy. The highest salary paid on the island, outside of Habana, is at Santiago de Cuba, where the acting postmaster receives \$2,000 per annum. The revenues of the office would entitle him to a salary of \$2,400 under the American schedule.

The general subject of official bonds is probably of more interest to the department of posts, from the number of its bonded employees, than to any other branch of the island government. Under the administration of Spain, there was no postal money-order system, and stamps were not sold at post-offices, hence postmasters were not bonded. The idea of vicarious pecuniary responsibility, through a written contract, was unfamiliar. Early in the American occupation two surety companies from the United States entered the Cuban field, and for a time there was competition. The rate of premium established was one-half per cent. Later in the year 1899 one of the companies withdrew rather than to maintain on the island a certain required guarantee fund; leaving dependence on one company, which could then in a measure prescribe its own conditions. Following the exposure of fraud through the bureau of finance, the rate of premium was doubled, except on a very few large bonds, and this visitation upon the present administration of the sins of its predecessor is one of the embarrassments we have had to deal with. It makes a difference to the postmasters at Santa Clara and Caibarien, for example, each with a salary of \$1,200, whether they have to pay \$25 or \$50 a year for a bond. No unusual losses had occurred outside the department proper, to explain

an increase in the bond premium, and not unnaturally the imposition of an apparent tax or penalty on postmasters, on account of misdeeds at the central administration of the department, seemed unjust and tended to excite heartburnings. A refundment of unearned premiums had been made in all cases where a bond ceased to operate, by reason of separation from the service or transfer to an unbonded position of the postmaster or other employee, but such rebate is now denied on bonds of less than \$10 annual premium. So that a postmaster who may buy a \$500 bond, and then quit the service for any reason, in a few months or even weeks, receives no refundment on his \$5 premium. A rebate where allowed is also qualified by the deduction of \$2.50 for what is termed a search fee. On a \$1,000 bond which has run six months, therefore, the refundment will be \$2.50 only, and not \$5, the actual pro rata for the unused period.

Incident to the abnormal conditions of affairs then existing, consequent on the treatment for the disease of corruption with which the department had become afflicted in vital organs, there was an accumulation of arrear island salaries last July. It was a situation for which the then administration of the department had no responsibility whatever, but which we were seeking to speedily relieve, and did relieve effectually, in cooperation with the general military government. In the midst of those inherited tribulations and those endeavors, there was received, two days after the military governor had left Habana, en route to the United States, and without warning of any sort, the following letter:

FIDELITY AND DEPOSIT COMPANY OF MARYLAND,  
DEPARTMENT OF THE WEST INDIES,  
*Habana, Cuba, July 16, 1900.*

DEAR SIR: This morning, in company with the counsel for this company, Major Runcie, we called upon the acting governor-general, Colonel Scott, and notified him that if the postmasters of the interior did not receive their salaries forthwith we would be compelled to withdraw from the bonds of such postmasters inside of forty-eight hours, as the nonpayment of salaries increases the risk to such an extent that we do not believe it safe to longer continue on the bonds.

The acting governor-general advised us that warrants for April, May, and June had been made out and were in the hands of the treasurer to be turned over to your disbursing officer, Mr. Buchanan.

You can readily appreciate our position in this matter, as we are on these bonds to the extent of \$300,000 to \$400,000, and these postmasters are compelled to live, and if they are not paid their salaries they will, of course, have to live off the postal funds. We felt as though the time had come to take some notice of the matter, and at the same time give the governor-general notice as to our position.

We simply address you now on the subject in order that you may know that action has been taken in the matter, and to advise you that the money is now available to pay the postmasters, and we hope they will rapidly receive their compensation.

Very respectfully,

BURT A. MILLER, *Manager.*

DIRECTOR-GENERAL OF POSTS, *Habana.*

The same day and before it reached me, the material substance of the letter was printed in a Habana newspaper. The aggregate amount at that time of bonds of "postmasters of the interior"—that is, outside Habana—was \$217,000. No answer was deemed necessary to this communication, and it had no effect to either retard or expedite arrear payments. But the danger of a disquieting outside influence was obvious, and I determined to emancipate the department of posts so far and as fast as possible from such summary dictation from without and threat of sudden paralysis of the service. A form of personal

bond was devised, printed in English and Spanish, with the American form of postmasters' bond as a model, and under date of August 7, 1900, the following notice was published in the Weekly Bulletin:

As announced in circular from this department of June 5, it is the established policy to have all postmasters of the island placed under bond.

This will be of advantage both to the department and the postmasters in the way of simplifying the accounts. It will be of further particular advantage to each postmaster in enabling him to obtain postage stamps for his office from the department without advance payment.

Every postmaster is expected to obtain direct from the department a stock of postage stamps, comprising the usual denominations, to be kept on sale in the post-office for convenience of the public. By furnishing a bond, the postmaster may obtain such postage stamps from the department without advance payment, to any necessary amount not exceeding 50 per cent of the penal sum of the bond, and at the close of the month he will remit to the treasurer of the island the fund accrued from sales. This will be an easy and convenient process and will relieve the postmaster from the necessity of making a cash investment in postage stamps.

The department will accept bonds with personal guarantors; that is to say, a bond signed by two or more of the postmaster's neighbors who possess sufficient property.

The following scale of bonds has been decided upon for the present:

For postmasters whose salary is \$100 or less .....	\$100
For postmasters whose salary is over \$100 and not exceeding \$300 .....	300
For postmasters whose salary is over \$300 and not exceeding \$500 .....	500
For postmasters whose salary is over \$500 .....	1,000

This does not apply in any way to postmasters at money-order offices, all of whom are already under bond.

The department prefers personal bonds. Such a bond certifies to a postmaster's good standing in his own community, among his friends and neighbors.

M. C. FOSNES, *Director-General*.

The response has been gratifying. Sixty-eight postmasters furnished personal bonds during the period from July 1 to December 31, with penalties aggregating \$50,000, and 25 bonds with a penalty total of \$23,900 have been added since. Of these 93 bonds, 17 are for money-order offices. The bonds of many postmasters expire next month (March), and in the call for new ones they are encouraged to provide personal bonds, which it is expected will be done in the majority of cases. The total of penalties on surety company bonds was reduced from \$521,000, July 1, to \$457,200, December 31; it is now \$448,200. Included therein are two "schedule bonds," one in the sum of \$45,000 covering railway postal clerks, and the other embracing employees in Habana post-office, in the sum of \$67,000. Such schedule or composite bonds allow of interchange and substitution of clerks, and from such flexibility are preferable to individual bonds. They are paid for by the department, and are in principle and effect simply an insurance. All bonds were paid for by the department, originally, but postmasters are now required to provide their own bonds, and this principle of self-assurance will be extended so far as practicable. With certain classes of employees it is really a choice between increase of salary and payment for bond, with convenience in favor of the latter alternative. Yet the normal and correct principle is for each officer to guarantee his own fidelity.

Demand has been made on the surety companies, on account of all bonded liabilities growing out of the frauds in the department of posts, to an aggregate amount of \$54,332.51, of which \$35,000 appertains to Neely, late chief of the finance bureau. No settlement has been reached on any of these bonds. The singular and embarrassing discovery was made that the first Neely bond (\$5,000) had been returned

to the surety company, by the former director-general, thus depriving the department of the original instrument of contract; and in response to my demand the company assumed the position that "the bond is no longer in existence." I am entirely clear as to both the moral and legal rights of the department to full recovery under this bond, and it is yet hoped that these rights will be admitted by the company and amicable settlement effected.

#### DISBURSEMENTS.

The unified system of disbursement, dating from last May, works admirably under the efficient management of the disbursing officer then selected. With the clearance of the arrear payments last summer, to which reference has been made, a promise of future prompt payment of salaries was published in the Weekly Bulletin, and this promise has been strictly redeemed, with the necessary aid of timely appropriation of funds each month by the military governor. The employees of the department of posts and Habana post-office were at first paid in cash, but all payments are now made by check on the depository bank. Attention is invited to the lucid and interesting analytical summary of receipts and expenditures of funds during the six months by the disbursing officer of the department, which has been prepared by him and is annexed as Appendix A.

#### REGISTRATION.

The difficulty and delay in securing required periodical statistics of the registry business, especially from postmasters at small offices, preclude a present complete report of the same. The returns at hand show the following totals of pieces of mail matter registered during the six months. It should be clearly understood that these figures relate to the origin and to the dispatch from post-offices of registered mail, and not to the receipt thereof at destination; that is, each domestic piece is counted only once, and foreign registered matter received is not included. Domestic letters, 24,196; domestic parcels, 2,717; foreign letters, 32,207; foreign parcels, 2,407; official, free, 14,293. Total number of registered pieces for the six months, originating on the island, is thus shown to be 75,820, of which 14,293, 18.8 per cent, were official. The percentage of free official matter in the United States registered mail is about 0.166, as shown by the official report for the fiscal year 1899, the last at hand.

The registry business is large and of much importance in respect to values. It is believed that the average value of a registered letter is many times greater in the Cuban than in the American postal service. Losses have been slight during the six months.

#### MONEY-ORDER BUSINESS.

The volume of postal money-order business during the six months is shown by the following figures: Orders issued, 40,714; amount, \$1,323,660.80; fees, \$6,698.64; orders paid, 25,177; amount, \$923,591.98.

Domestic and international business is combined in these totals. The respective amounts of sales and payments of orders during any

given period differ, of course, as the number of orders in transit and held for payment is variable; but, roughly, the excess of \$400,068.82 of issues over payments represents the balance in favor of the United States on international exchanges. This sum doubtless includes a considerable trade factor, but I take it to be most largely made up of remittances home by American soldiers in Cuba.

Habana post-office is the international money-order exchange for Cuba, certifying all foreign orders, both incoming and outgoing. The number of orders so certified during the six months was 18,471, amounting to \$487,680.16.

Habana post-office is also the clearing house or general medium for domestic money-order exchanges. Postmasters all over the island send to the postmaster at Habana the surplus funds accruing at their offices, representing the excess of sales over payments of money orders, and they make requisition on him for necessary funds when the balance runs the other way—that is, to meet any excess of payments over sales. The postmaster at Habana, in turn, after supplying all such requisitions from the outside, and paying orders drawn on his own office, deposits his surplus funds in the depository bank to the credit of the director-general. Out of the fund so deposited in the bank there is transferred quarterly to the island treasury, on certification by the auditor, the amount of fees collected on the sale of money orders. The then remaining general balance of deposits in the bank represents the surplus due the United States on international business, and is transferred to the credit of the Postmaster-General from time to time. The money-order account of the department of posts at the depository bank from the accession of the present director-general is summarized as follows:

## DEBITS.

Balance received from J. L. Bristow, acting director-general, June 23, 1900 .....	\$99, 336. 40
Deposits by the postmaster at Habana, June 23, 1900, to February 9, 1901, inclusive.....	547, 500. 00
Total .....	<u>646, 836. 40</u>

## CREDITS.

Transfers to island treasury .....	\$19, 278. 70
Transfers to Postmaster-General.....	522, 766. 85
Balance in bank February 9, 1901 .....	104, 790. 85
Total .....	<u>646, 836. 40</u>

The transfers thus made to the Postmaster-General since July 1, adding up a total of \$522,766.85, have been effected without cost of exchange, by various expedients.

The total of 65,891 money-order transactions on the island thus shown for the six months, adding issues and payments, involving the handling of \$2,253,951.42, were effected without the loss of a cent to the department.

The returns are not entirely complete on money-order account from one small office in Santiago Province, but this is of immaterial effect in the foregoing general summary of business.

## SPECIAL AGENTS.

The number of special agents was reduced from 10 to 6, beginning with July. The work of the bureau during the six months was largely devoted to the general retroactive investigation, in its almost infinite details and ramifications, of the department of posts. It was deemed best that this investigation should be in charge of officers disconnected from the Cuban postal service, therefore a number of United States post-office inspectors were assigned to the work about the middle of May. These inspectors, as a body, returned to the United States in August, leaving only two for the special work of investigation, one of whom, Mr. Frank M. Hamilton, has continued in responsible charge of the bureau as acting chief special agent. The reenforcement to the service of such American inspectors has been more than offset by the extraordinary labor superimposed by the departmental investigation on the normal operative functions of the island postal service.

Offenses against the postal code were few during the period, and mostly of a petty character, such as the reuse of canceled postage stamps. The most noteworthy case was that of Oscar B. Feyt, a clerk in the registry division of Habana post-office, discovered last October in the rifling of letters. That case stands for trial the 13th instant.

## HABANA POST-OFFICE.

Habana post-office furnishes not far from half of the entire postal revenues of Cuba, and a brief special survey will be interesting of the business of this most important factor in the island postal service.

Revenues, July 1 to December 31, 1899, \$84,763.18; July 1 to December 31, 1900, \$88,355.15.

This does not include money-order fees, but represents stamp sales and box rents in each case. The general unreliability should be borne in mind of revenue returns for the year 1899.

Money-order business, July 1, to December 31, 1900: Number of orders issued, 8,571; value, \$213,498.09; fees, \$1,393.41. Number of orders paid, 13,136; value, \$534,400.50. Deposits received from island postmasters, \$828,817.35. Funds supplied, on requisition, to island postmasters, \$70,431. Deposited in bank, to credit of director-general, \$462,000.

*Mails received and dispatched.*

	Received.			Dispatched.		
	Pouches.	Sacks.	Packages of letters.	Pouches.	Sacks.	Packages of letters.
Domestic.....	5,878	2,142	66,730	6,784	16,174	54,969
Foreign, United States:						
Civilian.....	870	6,074	9,267			
Military.....	126	8,544	7,573			
Total.....	996	9,618	16,840	537	1,489	12,560
Other foreign countries.....		2,401	10,852		1,041	12,481
Total foreign.....	996	12,019	27,692	537	2,530	25,041
Total mail handled.....	6,974	14,161	94,422	7,321	18,704	80,010

In addition, there were 584 sacks of registered mail handled during the period.

*Number of employees and total salaries.*

Date.	Number.	Salary roll.
December 31, 1899 .....	147	\$114,760
May 1, 1900 .....	171	<sup>1</sup> 130,260
December 31, 1900 .....	152	<sup>2</sup> 107,182

<sup>1</sup> Increase, \$15,500.<sup>2</sup> Decrease, \$23,078.

A decrease will be observed of 19 in the number of employees and \$23,078 in the salary charge since the change of administration. Further reduction has occurred since December 31, amounting to \$3,500; total since May 1 to date, \$26,578.

That such reduction in the expenses of the office has not been at the sacrifice of efficiency, but, on the contrary, coincident with improvement in the local service, is sufficiently testified to the people of Habana by the more frequent and more timely delivery of mail.

The department of posts and Habana post-office show a combined reduction in the salary roll of \$67,663 per annum since May 1. There should properly be added, further, the per diem allowance and other expenses of four special agents, which was omitted in the previous departmental analysis. This would amount to \$5,500 per annum, conservatively estimated, making a total salary retrenchment in the department of posts and Habana post-office of over \$73,000.

Attention is invited to the more detailed statements of the disbursing officer, Appendix A; the chief, bureau of appointments, Appendix B, and the chief, bureau of transportation, Appendix C.

In conclusion, I beg to acknowledge the constant support and potential cooperation of the military governor in the efforts to redeem the department of posts from dishonor and reduce its budget to a sane basis, in part committed to me by the Postmaster-General. It has been a thankless undertaking in many ways, as is liable to be the execution of any reform; but the work has been prosecuted with complete fidelity, at least, and I trust that the result, so far as accomplished, may be found a creditable part of the general history of the island government for the period under review.

Very respectfully,

M. C. FOSNES,  
*Director-General of Posts.*

Maj. Gen. LEONARD WOOD,  
*Military Governor of Cuba, Habana.*

## APPENDIX A.—DISBURSEMENTS.

## ITEMIZED SHEET 1.—Deficiency, fiscal year 1899.

	August.	September.	Total.
Salaries:			
Postmasters .....	\$25.00	\$24.72	\$49.72
Letter carriers .....		23.74	23.74
Printing and stationery .....		91.71	91.71
Rent of offices .....		30.00	30.00
Total .....	25.00	170.17	195.17



## REPORT OF MILITARY GOVERNOR OF CUBA.

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ITEMIZED SHEET 2.—*Deficiency, fiscal year 1900.*

	July.	August.	Septem- ber.	October.	Novem- ber.	Decem- ber.	Total.
<b>Salaries:</b>							
Department of posts.....	\$263.73	\$914.82	\$131.87				\$1,310.42
Clerks in post-offices.....	4,563.55	203.41	2.31			\$2.69	4,771.96
Postmasters.....	11,112.35	1,049.85	665.24	\$114.86	\$35.26	12.36	12,989.92
Railway postal clerks.....	1,559.39	75.09					1,634.48
Letter carriers.....	3,646.12	289.59	3.06	54.29			3,993.06
Printing and stationery.....	1,343.43	1,697.11	303.32	22.25			3,366.11
Telegraph and cable.....			76.25	16.87			93.12
Furniture.....		83.00		25.00	15.81		123.81
Rent of offices.....	177.50	2,071.79	432.74	80.00	208.16	99.00	3,069.19
Lighting offices.....	477.84	295.64	40.00	25.60		31.20	870.28
Per diem.....	352.00	572.00	228.00				1,152.00
Bond premiums.....		1,038.86				117.85	1,156.71
Newspapers.....		8.00	19.00		121.85		148.85
Mail transportation.....	2,180.83	7,208.56	12.00	2,674.00		1,910.00	18,985.39
Postmarking and rubber stamps.....		69.40		67.25		3.15	139.80
Street letter boxes.....		422.50					422.50
Safes.....				75.28	9.00	2,050.46	2,134.74
Transportation.....		32.80	22.45				55.25
Building and repairs.....	68.00	126.19	164.50		10.04		368.73
Star-route contracts.....	3,214.61	299.03	100.00	58.18			3,671.82
Mail messengers.....	717.79	5.05			2.53	5.84	730.71
Equipment.....		50.63					50.63
Mail bags.....		746.65					746.65
Letter balances and scales.....		279.59					279.59
Miscellaneous.....	226.49	1,079.15	721.58	62.19	145.24	41.63	2,276.18
<b>Total.....</b>	<b>29,903.63</b>	<b>18,613.71</b>	<b>2,922.32</b>	<b>3,275.77</b>	<b>547.89</b>	<b>4,273.58</b>	<b>59,536.90</b>

ITEMIZED SHEET 3.—*Fiscal year 1901.*

	July.	August.	Septem- ber.	October.	Novem- ber.	Decem- ber.	Total.
<b>Salaries:</b>							
Department of posts.....	\$5,857.31	\$6,810.79	\$5,933.75	\$7,372.40	\$6,075.69	\$6,705.81	\$38,755.75
Clerks in post-offices.....	5,776.37	9,575.54	6,706.10	7,822.82	6,516.09	7,121.04	43,516.96
Postmasters.....	303.26	9,783.65	4,661.08	7,456.70	7,043.20	6,771.34	36,019.23
Railway postal clerks.....	640.22	2,129.60	1,305.30	1,796.86	1,679.70	1,674.68	9,226.35
Letter carriers.....	3,158.92	6,528.85	4,279.88	5,515.41	4,979.28	4,986.88	29,449.22
Printing and stationery.....	30.00	553.04	1,019.93	854.88	460.54	825.19	3,743.58
Furniture.....		15.00	8.50	32.50	4.00	72.70	132.70
Rent.....		399.24	621.41	773.47	886.80	601.56	3,285.58
Light.....		297.81	317.51	343.22	403.87	396.95	1,759.36
Per diem.....		584.00	652.00	548.00	532.00	468.00	2,784.00
Equipment.....			235.00			42.00	277.00
Newspapers.....		7.50					7.50
Mail transportation.....		2,340.07	2,564.16	3,638.66	2,902.29	2,852.95	14,298.13
Mail bags.....		38.76	1,062.04				1,090.80
Postmarking and rubber stamps.....		18.25	67.05	27.79	22.86	76.77	212.72
Street letter boxes.....			13.40				13.40
Safes.....					3.00	35.99	38.99
Transportation.....		62.00	3.06	30.00	8.42		103.48
Building and repairs.....		122.60	107.88	121.34	52.00	91.84	495.66
Star-route contracts.....		2,083.73	1,978.65	2,126.63	2,099.79	2,330.91	10,619.71
Mail messengers.....		637.91	210.23	437.86	300.46	338.93	1,925.39
Miscellaneous.....	394.06	821.20	904.99	982.60	861.92	871.09	4,835.86
<b>Total.....</b>	<b>16,160.14</b>	<b>42,809.54</b>	<b>32,640.92</b>	<b>39,881.13</b>	<b>34,831.91</b>	<b>36,267.63</b>	<b>202,591.27</b>

## REPORT OF MILITARY GOVERNOR OF CUBA.

*Receipts and disbursements.*

JULY, 1900.

		Deficiency, fiscal year—		Current fiscal year.	Total.
		1899.	1900.		
July 18 21	RECEIPTS.				
	From the treasurer of Cuba.....		\$23,622.17	\$39,637.12	\$63,259.29
	.....do.....	\$508.87	29,058.48		29,567.35
	Total .....	508.87	52,680.65	39,637.12	92,826.64
	DISBURSEMENTS.				
	Salaries:				
	Department of posts.....		263.73	5,857.31	6,121.04
	Clerks in post-offices.....		4,563.55	5,776.37	10,339.92
	Postmasters.....		11,112.35	303.26	11,415.61
	Railway postal clerks.....		1,559.39	640.22	2,199.61
	Letter carriers.....		3,646.12	3,158.92	6,805.04
	Printing and stationery.....		1,343.43	30.00	1,373.43
	Rent of offices.....		177.50		177.50
	Lighting offices.....		477.84		477.84
	Per diem.....		352.00		352.00
	Mail transportation.....		2,180.83		2,180.83
	Building and repairs.....		68.00		68.00
	Star-route contracts.....		3,214.61		3,214.61
	Mail messengers.....		717.79		717.79
	Miscellaneous.....		226.49	394.06	620.55
	July 31	Total .....		29,908.63	16,160.14
Balance to August account.....		508.87	22,777.02	23,476.98	46,762.87
		508.87	52,680.65	39,637.12	92,826.64

AUGUST, 1900.

		RECEIPTS.			
Aug. 1 9 18	Balance for July .....	\$508.87	\$22,777.02	\$23,476.98	\$46,762.87
	From the treasurer of Cuba .....		2,649.77		2,649.77
	.....do.....			43,642.78	43,642.78
	Total .....	508.87	25,426.79	67,119.71	93,055.37
		DISBURSEMENTS.			
Salaries:					
	Department of posts .....		914.82	6,810.79	7,725.61
	Clerks in post-offices .....		203.41	9,575.54	9,778.96
	Postmasters .....	25.00	1,049.85	9,783.65	10,858.50
	Railway postal clerks.....		75.09	2,129.60	2,204.69
	Letter carriers.....		289.59	6,528.85	6,818.44
	Printing and stationery.....		1,697.11	553.04	2,250.15
	Furniture .....		83.00	15.00	98.00
	Rent of offices and official residence.....		2,071.79	399.24	2,471.03
	Lighting offices .....		295.64	297.81	593.45
	Per diem .....		572.00	584.00	1,156.00
	Bond premiums.....		1,088.86		1,088.86
	Equipment .....		50.63		50.63
	Newspapers .....		3.00	7.50	10.50
	Mail transportation .....		7,208.56	2,340.07	9,548.63
	Mail bags.....		746.65	38.76	785.41
	Letter balances and scales.....		279.59		279.59
	Postmarking and rubber stamps.....		69.40	18.25	87.65
	Street letter boxes.....		422.50		422.50
	Transportation.....		32.80	62.00	94.80
	Building and repairs.....		126.19	122.60	248.79
	Star-route contracts.....		299.08	2,063.73	2,362.76
	Mail messengers.....		5.05	637.91	642.96
	Miscellaneous.....		1,079.15	821.20	1,900.35
	Total .....	25.00	18,613.71	42,809.54	61,448.25
Aug. 31	Balance to September account.....	483.87	6,813.08	24,310.17	31,607.12
		508.87	25,426.79	67,119.71	93,055.37

## REPORT OF MILITARY GOVERNOR OF CUBA.

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*Receipts and disbursements—Continued.*

SEPTEMBER, 1900.

		Deficiency, fiscal year—		Current fiscal year.	Total.
		1899.	1900.		
RECEIPTS.					
Sept. 1 18 18	Balance from August .....	\$483.87	\$6,813.08	\$24,310.17	\$31,607.12
	From the treasurer of Cuba .....	5,245.24	6,788.13	40,319.17	62,352.54
	.....do .....			237.00	237.00
	Total .....	5,729.11	13,601.21	64,866.34	84,196.66
DISBURSEMENTS.					
Salaries:					
	Department of posts .....		131.87	5,983.75	6,065.62
	Clerks in post-offices .....		2.31	6,705.10	6,707.41
	Postmasters .....	24.72	665.24	4,661.08	5,351.04
	Railway postal clerks .....			1,305.30	1,305.30
	Letter carriers .....	23.74	3.06	4,279.88	4,306.68
	Printing and stationery .....	91.71	303.32	1,019.93	1,414.96
	Telegraph and cable .....		76.25		76.25
	Furniture .....			8.50	8.50
	Rent of offices .....	30.00	432.74	621.41	1,064.15
	Lighting offices .....		40.00	317.51	357.51
	Per diem .....		228.00	652.00	880.00
	Equipment .....			235.00	235.00
	Newspapers .....		19.00		19.00
	Mail transportation .....		12.00	2,564.16	2,576.16
	Mail bags .....			1,052.04	1,052.04
	Transportation .....		22.45	3.06	25.51
	Postmarking and rubber stamps .....			67.05	67.05
	Street letter boxes .....			13.40	13.40
	Building and repairs .....		164.50	107.88	272.38
	Star-route contracts .....		100.00	1,978.65	2,078.65
	Mail messengers .....			210.23	210.23
	Miscellaneous .....		721.58	904.99	1,626.57
	Total .....	170.17	2,922.32	32,640.92	35,733.41
30	Balance carried to October .....	5,558.94	10,678.89	32,225.42	48,463.25
		5,729.11	13,601.21	64,866.34	84,196.66

OCTOBER, 1900.

		RECEIPTS.				
Oct.	1	Balance from September .....	\$5,558.94	\$10,678.89	\$32,225.42	\$48,463.25
	15	From the treasurer of Cuba .....		490.44	39,339.66	39,830.10
		Total .....	5,558.94	11,169.33	71,565.08	88,293.35
		DISBURSEMENTS.				
		Salaries:				
		Department of posts .....			7,372.40	7,372.40
		Clerks in post-offices .....			7,822.82	7,822.82
		Postmasters .....		114.86	7,456.70	7,571.56
		Railway postal clerks .....			1,796.85	1,796.85
		Letter carriers .....		54.29	5,515.41	5,569.70
		Telegraph and cable .....		16.87		16.87
		Printing and stationery .....		22.25	854.88	877.13
		Furniture .....		25.00	32.50	57.50
		Rent of post-offices .....		80.00	773.47	853.47
		Lighting offices .....		25.60	343.22	368.82
		Per diem .....			548.00	548.00
		Mail transportation .....		2,674.00	3,638.66	6,312.66
		Postmarking and rubber stamps .....		67.25	27.79	95.04
		Transportation .....			30.00	30.00
		Safes .....		75.28		75.28
		Building and repairs .....			121.34	121.34
		Star-route contractors .....		58.18	2,126.63	2,184.81
		Mail messengers .....			437.86	437.86
		Miscellaneous .....		62.19	982.60	1,044.79
		Total .....		3,275.77	39,881.13	45,156.90
31		Balance carried to November .....	5,558.94	7,893.56	31,683.95	45,136.45
			5,558.94	11,169.33	71,565.08	88,293.35

*Receipts and disbursements—Continued.*

NOVEMBER, 1900.

		Deficiency, fiscal year—		Current fiscal year.	Total.
		1899.	1900.		
RECEIPTS.					
Nov. 1	Balance from October.....	\$5,558.94	\$7,893.56	\$31,683.95	\$45,136.45
30	From the treasurer of Cuba .....		177.46		177.46
30	.....do .....		2,012.46	37,079.07	39,091.53
	Total .....	5,558.94	10,083.48	68,763.02	84,406.44
DISBURSEMENTS.					
	Salaries:				
	Department of posts.....			6,075.69	6,075.69
	Clerks in post-offices .....			6,516.09	6,513.09
	Postmasters .....		35.26	7,043.20	7,078.46
	Railway postal clerks .....			1,679.70	1,679.70
	Letter carriers.....			4,979.28	4,979.28
	Printing and stationery .....			460.54	460.54
	Furniture .....		15.81	4.00	19.81
	Rent of post-offices .....		208.16	886.80	1,094.96
	Lighting post-offices.....			403.87	403.87
	Per diem .....			532.00	532.00
	Newspapers .....		121.85		121.85
	Mail transportation .....			2,902.29	2,902.29
	Postmarking and rubber stamps .....			22.86	22.86
	Safes .....		9.00	3.00	12.00
	Transportation .....			8.42	8.42
	Building and repairs .....		10.04	52.00	62.04
	Star-route contracts .....			2,099.79	2,099.79
	Mail messengers.....		2.53	300.46	302.99
	Miscellaneous .....		145.24	861.92	1,007.16
	Total .....		547.89	34,831.91	35,379.80
30	Balance carried to December .....	5,558.94	9,535.59	33,931.11	49,025.64
		5,558.94	10,083.48	68,763.02	84,406.44

DECEMBER, 1900.

		RECEIPTS.			
Dec. 1 26	Balance from November .....	\$5,558.94	\$9,535.59	\$33,931.11	\$49,025.64
	From the treasurer of Cuba .....		2,070.75	38,070.18	40,140.93
	Total .....	5,558.94	11,606.34	72,001.29	89,166.57
		DISBURSEMENTS.			
Salaries:					
Department of posts .....				6,705.81	6,705.81
Clerks in post-offices .....			2.69	7,121.04	7,123.73
Postmasters .....			12.36	6,771.34	6,783.70
Railway postal clerks .....				1,674.68	1,674.68
Letter carriers .....				4,966.88	4,966.88
Printing and stationery .....				825.19	825.19
Furniture .....				72.70	72.70
Rent of offices .....			99.00	604.56	703.56
Lighting offices .....			31.20	396.95	428.15
Per diem .....				468.00	468.00
Bond premiums .....			117.85		117.85
Equipment .....				42.00	42.00
Mail transportation .....			1,910.00	2,852.95	4,762.95
Postmarking and rubber stamps .....			3.15	76.77	79.92
Safes .....			2,050.46	85.99	2,066.45
Building and repairs .....				91.84	91.84
Star-route contracts .....				2,330.91	2,330.91
Mail messengers .....			5.34	338.93	344.27
Miscellaneous .....			41.53	871.09	912.62
Total .....			4,273.58	36,267.63	40,541.21
31	Balance carried to January, 1901 .....	5,558.94	7,332.76	35,733.66	48,625.36
		5,558.94	11,606.34	72,001.29	89,166.57

# REPORT OF MILITARY GOVERNOR OF CUBA.

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## Receipts and disbursements—Continued.

### RECAPITULATION.

		Deficiency, fiscal year—		Current fiscal year.	Total.
		1899.	1900.		
RECEIPTS.					
1900.					
July 18	From the treasurer of Cuba .....		\$23,622.17	\$39,637.12	\$63,259.29
July 21	.....do .....	\$508.87	29,058.48		29,567.35
Aug. 9	.....do .....		2,649.77		2,649.77
Aug. 18	.....do .....			43,642.73	43,642.73
Sept. 18	.....do .....	5,245.24	6,788.13	40,319.17	52,352.54
Sept. 18	.....do .....			237.00	237.00
Oct. 15	.....do .....		490.44	39,339.66	39,830.10
Nov. 30	.....do .....		177.46		177.46
Nov. 30	.....do .....		2,012.46	37,079.07	39,091.53
Dec. 26	.....do .....		2,070.75	38,070.18	40,140.93
Total .....		5,754.11	66,869.66	238,324.93	310,948.70
DISBURSEMENTS.					
As per itemized sheet 1.....		195.17			195.17
As per itemized sheet 2.....			59,536.90		59,536.90
As per itemized sheet 3.....				202,591.27	202,591.27
Total .....		195.17	59,536.90	202,591.27	262,323.34
Balance to January account.....		5,558.94	7,332.76	35,733.66	48,625.36
		5,754.11	66,869.66	238,324.93	310,948.70

GEO. R. BUCHANAN,  
Disbursing Officer, Department of Posts of Cuba.

### APPENDIX B.

#### Post-offices in operation.

Province of—	
Habana .....	61
Matanzas .....	50
Pinar del Rio .....	38
Puerto Principe.....	9
Santa Clara .....	91
Santiago de Cuba .....	45
Total .....	294

Of the number shown, 34 are free-delivery offices, employing 116 carriers.

Post-offices in operation June 30, 1900.....	295
Post-offices established July 1, 1900, to December 31, 1900.....	5
Post-offices discontinued July 1, 1900, to December 31, 1900.....	6

#### Number of employees in the service.

Employed as—	Cuban.	Ameri- can.	Total.
Postmasters .....	290	4	294
Employees (post-offices) .....	264	16	280
Employees (department of posts) .....	23	37	60
Railway postal clerks .....	45		45
Total .....	622	57	679
Postmasters, post-office and department employees.....			679
By adding the number of employees serving under contract, we obtain the following result:			
Star-route contractors .....			61
Mail messengers under contract .....			6
Grand total of all employees.....			746

*Additions to and separations from the service.*

	Additions.	Separations.
Departmental employees .....	16	24
Postmasters .....	63	64
Other employees.....	43	76
Total.....	122	164

*Annual expenditure for salaries.*

Department of posts.....	\$80,260	Janitors and unclassified employees .....	4,820
Postmasters .....	87,331	Railway postal clerks .....	19,100
Clerks in post-offices.....	83,826		
Letter carriers.....	60,820	Total .....	339,556
Mail messengers.....	3,399		

*Applications for positions in the service.*

Americans .....	18
Cubans.....	176
Total.....	194
Number of special agents' reports considered and acted upon by the bureau of appointments .....	275
Number of cases referred to special agents .....	113

*Allowances.*

Miscellaneous purposes:	
Number.....	89
Amount.....	\$3,281.96
Stated annual allowances:	
Number of offices.....	47
Amount.....	\$8,753.80
Annual allowances discontinued:	
Number of offices .....	57
Amount.....	\$3,380.50

*Bonds.*

	Number.	Amount.
<b>Bonds in force on June 30, 1900:</b>		
Department clerks.....	19	\$75,000
Postmasters and acting postmasters .....	81	255,000
Post-office employees .....	91	170,000
Assistant postmasters .....	18	21,000
Total.....	209	521,000
<b>New bonds issued from July 1, 1900, to Dec. 31, 1900:</b>		
Department clerks.....	5	25,000
Postmasters and acting postmasters .....	91	108,700
Post-office employees .....	29	73,000
Total.....	125	206,700
<b>Bonds canceled from July 1, 1900, to Dec. 31, 1900 (including personal bonds invalidated):</b>		
Department clerks.....	10	36,000
Postmasters and acting postmasters .....	27	75,600
Post-office employees .....	30	98,500
Assistant postmasters .....	13	13,000
Total.....	80	223,100

*Bonds—Continued.*

## RECAPITULATION.

	Number.	Amount.
Corporation bonds in effect June 30, 1900.....	209	\$521,000
Corporation bonds issued July 1 to Dec. 31, 1900.....	57	156,700
Personal bonds issued July 1 to Dec. 31, 1900.....	68	50,000
	125	206,700
	334	727,700
Corporation bonds canceled July 1 to Dec. 31, 1900.....	75	220,500
Personal bonds invalidated July 1 to Dec. 31, 1900.....	5	2,600
	80	223,100
Total bonds in force Dec. 31, 1900.....	254	504,600

Of the 68 personal bonds furnished from July 1 to December 31, 1900, shown above, 9 cover postmasters in money-order offices.

DECEMBER 31, 1900.

ALBERT J. XANTEN,  
*Chief, Bureau of Appointments.*

## APPENDIX C.

Statement of service operated through the bureau of transportation since the annual report of June 30, 1900, to December 31, 1900.

*Transportation mail service in general.*

Class.	Number.	Length.	Annual cost.
		<i>Miles.</i>	
Star routes .....	61	1,289	\$25,314
Steamboat routes.....	12	2,804.26	25,850
Railroad routes.....	31	1,088.16	5,244
Mail-messenger routes.....	5	1.91	908
Wagon-transfer routes.....	3	14.64	4,890
Total .....	112	5,197.97	62,306
Railway post-office lines.....	29	1,908.52	.....
Railway postal clerks.....	45	.....	19,100
Total expenditure per annum.....	.....	.....	81,406

*Summary of all classes of routes.*—Number of mail routes, 112; length of all routes, 5,197.97 miles; annual rate of expenditure for transportation of the mails, \$62,306; miles traveled per annum, 1,612,385; rate of cost per mile of length, \$11.98; rate of cost per mile traveled, 3.86 cents.

*Comparison with report of June 30, 1900.*—Increase in number of routes, 2; increase in length of routes, 562.59 miles; increase in annual cost of routes, \$565; increase in cost per mile of length, \$1.09; increase in cost per mile traveled, \$0.0016.

The following are statements of each class of transportation service:

*Star routes.*

Province.	Num-ber.	Mileage.	Annual cost.	Cost per mile.
Habana.....	9	105.13	\$3,154	\$30.03
Pinar del Rio.....	15	321.87	6,625	20.58
Matanzas.....	4	30	940	31.33
Santa Clara.....	17	214	5,415	25.30
Puerto Principe.....	3	162	2,760	17.03
Santiago.....	13	456	6,420	14.08
Total.....	61	1,289	25,314	19.64

Miles traveled per annum, 343,651; cost per mile traveled, 7.36 cents.

During the six months included, five star routes were discontinued and three new ones established. Under the advertisement for contracts for star-route service, the letting of contracts to take effect July 1, 1900, caused an increase in annual cost of \$676 per annum for the rates then in operation. The cost of three new routes added, \$1,059, less the cost of two star routes transferred to another class, and the cost of the three others discontinued, leaves a net increase in cost of \$1,315 per annum for star-route service.

*Compared with June 30, 1900.*

	Number.	Length.	Annual cost
June 30, 1900.....	68	<i>Miles.</i> 1,388.50	\$23,999
December 31, 1900 .....	61	1,289.00	25,314
Difference .....	-2	-94.50	+1,315

A somewhat more accurate estimate, secured since June 30, 1900, caused a reduction in mileage of 72.50 miles for the service previously reported.

*Seamboat service.*—Number of routes, 12; annual cost, \$25,950; total length in miles, 2,804.26; annual travel (miles), 290,754.20; cost per mile of length, \$9.25; cost per mile traveled, 8.2 cents.

Since the report of June 30 last, the basis of the steamboat service has been changed so materially that a comparative statement would be practically of no value. Before that date, mails were carried gratuitously by some of the lines now receiving the largest amount of pay.

*Railroad service.*—Number of routes, 31; annual cost, \$5,244; total length (miles), 1,088.16; annual travel (miles), 952,771.

There are only 187.62 miles of railroad service paid for, the mails being carried over the remaining 900.54 miles without pay; therefore no cost per mile traveled, or per mile of length, is given.

The United Railways of Habana receive compensation at the rate of \$32 per mile for 143.25 miles, or \$20 per kilometer for 229.20 kilometers of their railway system for certain portions not coming under the provisions of the royal decree of September 10, 1858, amounting to \$4,584 per annum.

The Nuevas and Puerto Principe Railway is paid \$660 per annum for carrying the mails over their line 44.38 miles (71.35 kilometers), or \$14.88 per mile (\$9.25 per kilometer).

*Mail-messenger service.*—Number of routes, 5; length (miles), 1.91; annual cost, \$908; annual travel (miles), 2,843.18; cost per mile traveled, 31.93 cents. This service is a new feature, introduced since June 30 last. The work had been done previous to that date by the appointment of a clerk assigned to the office served, and had been reported as "clerk hire."

*Wagon-transfer service.*—Number of routes, 3; annual cost, \$4,890; length (miles), 14.64; annual travel, 22,367; cost per mile of length, \$33.40; cost per mile traveled, 21.86 cents. Compared with the statement of June 30, 1900, an increase in cost is shown of \$200 per annum.

*Contract lettings.*—Since June 30 last there have been executed in duplicate in the English and Spanish languages 24 contracts for transporting the mails, amounting in compensation to \$27,008 per annum.

*Railway post-office lines.*—Number of lines, 29; total mileage, 1,908.62. Since June 30 there has been a reduction of one line. An increase is shown of 30.86 miles, caused by a more accurate estimate of distances having been obtained.

*Railway postal clerks.*—Number of clerks, 45; total annual compensation, \$19,100. A reduction is shown of one clerk and of annual compensation \$300. During the past six months the railway postal clerks made 12,329 trips in performing their duties, and distributed 238,596 packages of letters and 19,219 bags of paper mail. They handled 44,606 registered packages, 6,773 registered pouches, 387 registered sacks, and 187 registered boxes.

M. H. BUNN,  
*Chief, Bureau of Transportation.*

JANUARY 28, 1901.



REPORT  
OF THE  
SECRETARY OF JUSTICE

FROM JULY 1, 1899, TO JUNE 30, 1900.

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DEPARTMENT OF JUSTICE,  
*Habana, October 31, 1900.*

SIR: I have the honor to place in your hands a statement showing the matters acted upon by the department of justice from the 30th of June, 1899, up to the 1st of July of the present year, 1900.

There are not comprised in this table the judicial matters which within said period of time have been acted upon by the courts and tribunals of the island, but simply those that have been decided by the offices of the department of justice.

The exclusion of the former is due to the fact that there does not exist in the department of justice the necessary data to prepare a statistical report in relation thereto.

From about the middle of August of the present year, the date on which the undersigned took charge of this department, data were being collected wherewith to prepare the said statistical report and thus rectify the omission, which is the cause of not being able to form a complete idea of judicial activity in the island. This most important work renders necessary the organization in this department of a special bureau, with sufficient number of intelligent employees, whose duty it shall be to collect and classify the information in regard to the subject which the courts and tribunals of the country must furnish the said bureau of this department.

My honorable predecessors in the department of justice have endeavored during the period of time that this report embraces, between June 30, 1899, and July 1, 1900, to meet all the requirements that have arisen in connection with the development of legal matters in Cuba. Their labor has been, in truth, meritorious and consequently worthy of sincere praise. They tried to rectify the evils they came in contact with, to prevent others, to supply legal deficiencies as far as they were able, and endeavored to adapt the legal status of the country to the new condition of things introduced in Cuba, brought about by the termination of Spanish sovereignty.

My estimable predecessors in the department of justice have constantly acted with the best intentions and earnest desire to do what was right. And the said good will and those laudable motives are perfectly apparent in the essence of the conscientious work that they performed during the mentioned period. The study of their works shows very clearly how great and deep was the interest that prompted

them to perform the noble and high task that they imposed upon themselves of regulating matters of law and justice in the country.

The undertaking was not or is not an easy one. With the disappearance of the secular sovereignty of Spain all our judicial institutions were disorganized, as they had their roots embedded in the said sovereignty. Law regulates the life of countries. Law is essentially social. Law governs and controls social life. And if this is true it could not be conceived that after the secular political molds were broken, into which Cuban society was cast, our legal institutions should remain permanently and intangibly intact. The political order of things which for four centuries prevailed in Cuba having been essentially modified, the sovereignty that served as a foundation having been destroyed, the necessity of modifying legal procedure became and continues to be absolutely needed. Cuba can not easily and methodically make progress in political advance hampered by embarrassing legal methods. Judicial forms should not be the same in countries subject to the colonial system as in countries that have succeeded in freeing themselves from the dominion of the nation that controlled them, from the fact of the latter being the metropolis. The judicial forms that were perchance good, or at least adequate for Cuba as a colony of Spain, could not be so in a like manner for Cuba emancipated from Spanish control.

Thus doubtless the matter was understood by the former secretaries; for which reason they took in hand the judicial organisms, at times modifying them and at times adapting them to the necessities or conveniences of the new order of things brought about by the ruin and disappearance of Spanish power.

From this point of view the work of the former secretaries was essentially revolutionary, as is and must be the case with the work of the present secretary and of those who may succeed him in his thorny and difficult position. The Cuban revolution, like all other revolutions, destroyed many things that were not in accordance with the spirit that brought it about. But at the same time that destruction was carried out it was necessary to go on rebuilding. The reconstruction due after demolition should immediately follow it.

Two methods could be followed for the renewal of the legal status of the country—one consisting in conjointly re-forming our institutions; the other consisted in making partial reforms as required by the public necessity or convenience. This latter method is the one that must necessarily be followed, because it is the most convenient and most proper; the most practical, because the study and preparation of an entire code would be evidently a most complex and complicated work, requiring much time, perhaps entire years, to complete. On the other hand, there are less difficulties in the partial reformation of the law. Besides, the new order of things upon which Cuba has entered offers new necessities, brings up new problems to be solved quickly in order that collective or private interests may not be caused to suffer injury.

Therefore the necessity of slowly commencing the reformation of judicial institutions of colonial times was demanded in the direction of a new political organization, a new judicial organization, and new laws for new times.

This necessity of changing the colonial laws was demanded, besides, by a high political ideal. If here the colonial laws should be left intact, if the old judicial régime were adhered to, it would result that

the revolution would be exclusively limited to the expulsion of Spain from Cuba; to a mere, although transcendental, political change in the government of the island. If this were the case the people would not receive from the revolution all the benefits to which they are entitled, inasmuch as in essence the laws of the vanquished régime would continue to exist.

The effects of the Cuban revolution and of the war that the United States engaged in against Spain to save Cuba to the cause of humanity, liberty, and of civilization, reestablishing in our island the reign of order and conscience, must of necessity be felt in all parts of our legal life, as the revolution in Cuba was not solely for the purpose of putting one government in the place of another, one bureaucracy in the place of another bureaucracy, but was for the purpose of establishing some institutions in the place of other ones.

Therefore the work of reform and of adaptation is that which has been carried out and which should be continued. On these lines the task of the department of justice has been constant since the 1st of January, 1899, and there has been no lack of continuity in the lapse of time between June 30 of said year and July 1 of the present year of 1900. A considerable number of orders have been issued, all tending to solve some difficulty, some problem, or to meet a necessity or convenience of general character.

Within the period of time to which this report refers there were received in the offices of the department of justice 8,595 records, and 6,544 subjects were acted upon. The section of registry and notarial matters received besides 3,088 records and dispatched 1,658. The difference between the number of those received and those dispatched comprises notifications and communications addressed to these offices. In the annexed tables may be seen the details relating to the above figures.

Among the orders issued upon the recommendation of the department of justice in the aforesaid period of time the following ones from their importance are worthy of being borne in mind: The order relating to the inscription of marriages, to which the decree of May 31, 1899, refers; the order whereby articles 398 and 400 of the penal code, establishing penalties for those who bribe or try to bribe public employees, are modified; the order relating to witnesses for the State; the very logical order whereby it is ordered that the total time of provisional imprisonment, when it relates to crimes punishable with correctional or like penalties, be deducted from the latter, and one-half of the said time of provisional imprisonment when it relates to more severe penalties; the order providing that church certificates may be substituted by sworn testimony in matrimonial matters, and that those that have for their object the inscription of births be instituted before municipal courts; the order requiring that in penal establishments the convicts shall only be employed in the cleaning, repair, and care of said establishments and of the lands that surround them or belong to them; the order providing that at the request of a merchant an order for a preventive attachment of properties of another merchant may be issued without the necessity of any document, the oath of the petitioner being sufficient; the order declaring that persons over 23 years of age may marry without the necessity of securing parental consent; the order declaring that only alleged pardon will annul action or penalty if the latter has been already imposed on the culprit, the said pardon to con-

sist in the marriage of the culprit with the injured female: the order declaring that the intervention of solicitors at courts and tribunals ceases to be obligatory, the parties to the suit having the right to appear for themselves, or by means of an attorney, who may be a solicitor, a lawyer, or any other person who is in the enjoyment of his civil rights; the order creating correctional courts; the order tending to protect animals from the cruelty of man; the order regulating the right to a change of venue for the purpose of preventing the abuses that were being committed in connection therewith, and many others of more or less importance, but all of them of positive necessity and convenience.

Taking into consideration the immense number of cases that come to the offices of the department of justice for proper solution, the careful and conscientious study that must be given them, and the limited number of employees at the present time available, it would be convenient to pay higher salaries in order that they, stimulated by a just remuneration, may persist in complying with their duties with all exactness and diligence. At the time that the present secretary of justice was appointed to the said position the budget of the department of justice amounted to the modest sum of \$35,500. Afterwards there were created positions for one official and two clerks, the same causing an increase of \$2,600 in the said budget. The importance and delicacy of the work performed in the offices of the department of justice, in which is concentrated, so to speak, the judicial life of the country, make obligatory on the part of the employees such scrupulous care and force them to put forth such ardent efforts in the study and solving of the questions that constantly arise in this department that the amount of work they perform and the smallness of their salaries can not but be noticeable. No personal interest prompts the present secretary to recommend an increase of salary to the employees in the offices under his charge, as from now he declares that in so far as he is concerned he would not collect the increase that might be assigned to his position.

The political régime prevailing in Cuba can be no excuse for omitting to essentially reform the legal institutions that govern the country. The said institutions should be gradually modified in order to put them in harmony with the new order of things which commenced with the disappearance of Spanish dominion in the Antilles. If the said institutions should continue to exist without any change the old Spanish spirit of colonization would continue to prevail, notwithstanding the transcendental occurrences that brought about the final retirement of Spain from the American continent. One of the causes that delayed social progress in Hispano-American countries in the first years of their independence was the fact that nearly all the legal organizations of colonial times were upheld or continued, under the erroneous belief that everything was ended by putting a native government where formerly there had been a Spanish one, and placing a native bureaucracy where there had been a Spanish bureaucracy. The theory that no change should be made in the laws until such time as there should exist a definite government in Cuba was completely unacceptable and has so been understood by everybody, as it has not been followed at any time from and after the 1st day of January, 1899, on which the United States assumed supreme control of the island. Apart from the fact that it was not possible to state with precision the date

on which the country might be able to institute its final organisms of government, the necessity became pressing to modify certain laws in which the spirit of the old colonial régime prevailed, a system which meant the political subordination of Cuba to the controlling power of Spain. There was a necessity for adopting what was good and changing what was bad. This is what has been done. Only political passion or the spirit of routine could hide such a pressing necessity. With it the rights of the future government of Cuba were in no wise curtailed, which government can always carry out in due time any work of reformation that it may judge to be advantageous to public interests, and at the same time the requirements of the present time have been met. The pretension of some people that the intervening government could have limited itself to the maintenance of order within the country and to friendly relations with foreign countries was inadmissible, not only for the reasons stated, but also because when the United States assumed the functions of government in Cuba there was not in the island any government elected or chosen by the entire people of the island, and such a government not existing the United States could not but govern this country in order that it might not fall into anarchy; and to govern it with tact it was necessary to throw aside all that which was antagonistic to good government.

Therefore, the undersigned secretary believes that, without detriment to what at the proper time the future government of Cuba may decide upon, the one which at the present time rules the destinies of the country should not neglect to fulfill its mission of modifying or reforming the laws that required to be modified or reformed. The work of all governments must of necessity be incessant, and there is no visible reason to place a limit thereupon in the present case. Social life in its complex organizations offers problems and necessities that must be solved and met without delay in order that collective interests may not suffer injury. The public power should not shirk the difficulties, but serenely meet them face to face, study them well, and solve them in the best manner. The policy of delays is not a convenient one when matters are treated that from their nature demand an immediate settlement. To put off the solving of a problem, under these circumstances, is something detrimental to the public welfare. When everything goes forward around us; when we completely revolve in the solid and splendid orbit of North American civilization; when the stupendous and continual progress of the United States attracts us with irresistible force, as is shown by the lively interest with which we study the causes of its prodigious development, and the reflexive impulse that causes us to examine its institutions for the purpose of adapting them as far as possible to our country, taking into consideration the peculiarities of the latter; when hundreds of young Cubans are receiving their education in the said republic, with which we are every day in more close and intimate relations; when the North American spirit and culture penetrates all the pores of the social body; when contact with a people of moral and material life so energetic as that of the North American commences to favorably influence our mental and social status it would be folly for us to remain stationary, as if resting from the fatigues of the revolution at the time when everything invites and excites us to break away from the legal atmosphere in which we lived during the time of Spanish dominion.

Naturally this does not mean to say that we should at once change

our entire organization, pulling up by the roots the principles of our former legislation. What it does mean to say is that we should confer upon the Cuban people the legal institutions that they need in order to make rapid progress on the road to their harmonious development. What it does mean to say is that life being the right of everybody, as an illustrious thinker has stated, and life being subject to changes, ours having radically changed in consequence of the destruction of the Spanish dominion in Cuba, the right which regulated and constituted our social existence can not remain inactive. New forms of political life demand new forms of law.

Inspired by these wholesome and patriotic theories, the present secretary of justice will endeavor in future, as he has up to the present time, to study and recommend such reforms as he may consider beneficial to legal knowledge in Cuba, facilitating contracts, and the assertion of rights before the courts of justice.

Social life consists of interchange of interests, of transactions; and only by means of laws that affect the inherent and natural phenomena of every community is it possible to fully carry out the ends demanded by the necessities of people in orderly, harmonious, and progressive communities.

The undersigned secretary, being convinced of the virtue of such a work, will endeavor to carry it out serenely and thoughtfully, having always the welfare of his country in view and not aspiring to anything more, as a man and as a patriot, than a satisfied conscience.

Yours, respectfully,

MIGUEL GENER, *Secretary.*

The MILITARY GOVERNOR OF THE ISLAND OF CUBA.

*Statistical report of business during the fiscal year from July 1, 1899, to June 30, 1900.*

SENT.

Destination.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	Total annual.
Administrative council.												6	6
Military government.	77	103	87	69	77	136	82	72	68	70	92	106	1,039
Department of public instruction.							15	1		1	1		18
Department of state and government.	63	82	67	81	96	91	107	37	65	65	50	45	849
Department of finance.	9	51	43	21	14	15	51	31	23	23	15	25	321
Department of agriculture, commerce, and industry.	1				1			1					3
Department of public works.		1		3		2	3	2	3	2	2		18
Supreme court.	5	3	3	2	4	2	3	6	6	25	13	6	78
Fiscal's office of the supreme court.	3	2	5	2	4	2	6	6	13	9	3	6	61
Audiencia of Habana.	139	160	131	131	109	90	97	47	92	79	90	97	1,262
Audiencia of Matanzas.	27	69	38	32	28	19	5	27	13	9	24	27	318
Audiencia of Santa Clara.	40	58	41	22	52	23	15	13	28	35	27	37	391
Audiencia of Santiago de Cuba.	15	24	34	30	23	16	9	14	12	19	23	21	240
Audiencia of Puerto Principe.	8	14	11	6	8	24	4	5	2	3	8	7	100
Audiencia of Pinar del Rio.	8	17	14	14	12	6	10	14	12	6	11	8	132
Fiscals of audiencias.		2	2		1	1		2	2			2	12
Provincial governments.							18	1	4			1	24

# REPORT OF MILITARY GOVERNOR OF CUBA.

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Statistical report of business during the fiscal year from July 1, 1899, to June 30, 1900—  
Continued.

## SENT—Continued.

Destination.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	Total annual.
Archbishopric of Santiago de Cuba.....		1											1
Bishopric.....		3											3
Consuls.....	1	2		1		1							5
Judges of first instance.....	6	5	21	9	17	12	27	28	9	13	11	16	174
Municipal judges.....	2				4	3	1		2	1	1		14
Municipal mayors.....	1		2		1		20		2	2			28
Director of posts.....		1		1									2
Postmaster.....						1							1
Incorporated society of Amigos del Pais.....	1			1									2
Penitentiary.....	52	23	9	12	1	7	1	2	31	59	47	10	254
Jails.....	12	18	4	11	70	27	7	4	4	21	23	8	209
Pardons.....	33	5	33	33	37	33	9	6	7	1		33	230
Ship Inspector.....	1												1
Director of the gazette.....	21	23	14	17	16	15				4	2	4	116
Registrars of property.....										1	1		2
Chief of signal corps.....								1					1
Private.....	24	183	41	48	36	35	39	83	40	39	31	20	629
Total.....	549	850	600	546	611	561	539	403	438	487	475	485	6,544

## RECEIVED.

Judicial matters.....	797	887	660	623	534	473	440	297	354	427	588	465	6,545
Matters not judicial.....	62	156	113	94	66	77	273	220	204	123	112	120	1,620
Registry.....	20	47	37	34	35	39	52	34	24	17	46	45	430
Total.....	879	1,090	810	751	635	589	765	551	582	567	746	630	8,595

## SENT.

Judicial matters.....	543	639	515	442	443	430	303	199	319	390	422	413	5,068
Matters not judicial.....	6	211	85	104	168	131	236	204	119	97	53	72	1,486
Total.....	549	850	600	546	611	561	539	403	438	487	475	485	6,544

Section of registry and notarial matters—Statistical report of business during the fiscal year from July 1, 1899, to June 30, 1900.

## RECEIVED.

Military government.....	41	Provincial governments.....	2
Department of state and government.....	66	Judges of first instance.....	1,562
Department of finance.....	38	Municipal judges.....	620
Department of public instruction.....	1	Postmaster.....	1
Office of the president of the supreme court.....	6	Registrars of property.....	60
Audiencia of Habana.....	145	Deanery of the notaries' associations.....	157
Audiencia of Matanzas.....	110	Notaries.....	31
Audiencia of Santiago de Cuba.....	63	Municipal mayors.....	5
Audiencia of Santa Clara.....	60	Paymaster of headquarters of Pinar del Rio.....	1
Audiencia of Puerto Principe.....	29	Private.....	61
Audiencia of Pinar del Rio.....	38		
Fiscals of audiencia.....	1	Total.....	3,088

## SENT.

Military government.....	56	Judges of first instance.....	506
Department of state and government.....	72	Municipal judges.....	346
Department of finance.....	37	Registrars of property.....	63
Audiencia of Habana.....	96	Notaries.....	11
Audiencia of Matanzas.....	69	Deanery of notaries' associations.....	114
Audiencia of Pinar del Rio.....	41	Private.....	113
Audiencia of Santiago de Cuba.....	44		
Audiencia of Santa Clara.....	61	Total.....	1,668
Audiencia of Puerto Principe.....	27		

*Statistical report of business during the fiscal year from July 1, 1899 to June 30, 1900.*

RECEIVED.

Sent by—	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	Total annual.
Military government....	188	347	191	140	140	165	149	95	68	60	77	118	1,738
Department of public instruction.....							6		1		2		9
Department of state and government.....	11	23	37	28	51	33	90	42	54	43	75	51	538
Department of finance.....	4	4	9		5	3	16	20	17	3	15	14	119
Department of agriculture, commerce, and industry.....				1			1	1			1		4
Department of public works.....		1						1	2	1	2	1	8
Supreme court.....	13	15	29	34	39	14	19	42	20	40	57	52	354
Fiscal's office of the supreme court.....	5	1	12	9	3	7	21	6	23	13	13	17	130
Audiencia of Habana.....	204	219	220	238	171	144	190	80	131	124	158	139	2,018
Audiencia of Matanzas.....	79	92	74	70	43	43	30	47	31	26	49	39	623
Audiencia of Santa Clara.....	34	51	59	38	56	37	42	33	37	22	44	44	497
Audiencia of Santiago de Cuba.....	16	16	8		11	24	11	1	5	11	13	11	127
Audiencia of Puerto Principe.....	15	5	11	23	10	17	8	15	8	5	9	6	132
Audiencia of Pinar del Rio.....	17	28	30	23	23	15	21	32	18	25	21	18	271
Fiscals of audiencia.....	1	4	3	3	2	4	5	3	4		2	4	35
Provincial governments.....	9	1	4	8	5	1	13	3	7	4	2	2	59
Archbishopric of Santiago de Cuba.....		1											1
Bishopric.....		1											2
Consuls.....			1					1					2
Judges of first instance.....	16	22	23	18	16	8	20	31	17	16	23	19	229
Municipal judges.....	3	12	3	5	3		1	2	2	1	2		34
Municipal mayors.....	3	3	2	1			12	4	4	2		1	32
Director of posts.....						1							1
Deanery of the notaries' associations.....						2	2	2		1		3	10
Incorporated society of Amigos del Pais.....						1		1					2
Penitentiary.....	54	25	7	11	3	6	2	2	28	47	56	8	249
Jails.....	8	16	8	11	6	4	4	5	5	19	21	7	114
Pardons.....	162	121	55	52	53	35	57	43	55	80	62	35	810
Ship Inspector.....	1												1
Director of the bureau of vaccination.....	1												1
Director of the gazette.....						1							1
General archives.....								1			1	1	3
Lawyers' Association of Puerto Principe.....									1				1
Statistics.....									1				1
Court solicitors.....								2					2
Court recorders.....								1				2	3
Forensic doctors.....											1		1
Collector of customs.....						1							1
Chief sanitary officer.....						1							1
Chief of secret police.....							1						1
Private.....	35	82	23	29	15	22	45	35	43	23	40	38	430
Total.....	879	1,090	810	751	635	589	765	551	582	567	746	630	8,595



REPORT  
OF  
MIGUEL GENER, SECRETARY OF JUSTICE.

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DEPARTMENT OF JUSTICE,  
*Habana, March 19, 1901.*

SIR: In compliance with the contents of your official communication of the 22d of December, 1900, I have the honor to present you a report in regard to the interior administration of this department during the second six months of 1900, and the work done during that period.

One of the reasons I have had to delay the presentation of this report is the work which we have had to contend with in order to prepare the tables of matters attended to during the second six months of 1900, which I attach hereto, and the fact that these are the first tables of this kind prepared in this department of justice since January 1, 1899. We did not reckon on the necessary elements to prepare them with the required rapidity, while the proceedings and records of said six months were neither separated nor marked in a distinct manner, and it became necessary to take up the records in this department one by one in order to take note of same. This had not only to be done with the proceedings of the six months, but with the oldest ones filed in this office in connection with which any action had been taken during the same period. I thought, however, that it was worth while to undertake the task, and after same has been completed my belief has been confirmed, as the tables are not only of a positive circumstantial and statistical value, inasmuch as they present with precise clearness the figures absolutely and proportionately relating to the works during said six months duly classified, but they constitute an unquestionable proof that the department of justice is the most important department of those which form the central government of this island.

Besides the characteristic function which, in view of its nature, corresponds to same, which embodies the high inspection of the system and administrative function of the tribunals, of the registries and of notaries, and of the final cognizance of questions and controversies occurring in said connection, the new system established since the 1st of January, 1899, has not only caused an increase of its own functions, which is due to the institution of the present era of administrative reorganization, but new functions of great moment which ere this were not considered among the attributes of the executive corps or were in charge of the general administrative council as the consulting body of the general government. One of these new attributes is the taking cognizance of the complaints against the tribunals of justice in judicial matters, whether civil or criminal, which, although they have

given a considerable amount of work, have in fact contributed to the improvement of the existing institutions. Of the 109 complaints which were definitely disposed of during the six months, all the civil ones were declared unjustified, as they did not show any manifest infraction of legal rulings, although some were erroneous and malicious interpretations of the law, and because the Government should not revoke judicial decisions. Of the criminal ones, those which have not been disposed of for identical motives against the complainants have been decided by pardon in their favor. But this did not prevent that the necessary investigations be made with the necessary amplitude to conscientiously and thoroughly study all the questions and to obtain also some effective benefit for the administration of justice, as although the complaints in order to conform to the rulings in force were declared unjustified, some of them, as a matter of equity, have suggested the establishment of certain reforms or the adoption of advisable measures for good administration. Another of the new attributes of this department is to take cognizance of matters which, under the heading of "Sundry matters," appear in the table of the section of jurisprudence. This class includes all important matters referred by the other departments of the central government to this department for information; and the number of them should not receive as much consideration as their importance, as the only matters referred to this department by the others are those which entail great responsibility, because the opinion of this office being generally the one which decides in these matters its responsibility is greater, and because whenever this department expresses an opinion in such matters it presents the definite resolutions already written with the scrupulousness required in order to avoid any misinterpretations and after the special labor that the preparation demands. This function formerly belonged to the general administrative council existing during Spanish rule, and the great number of matters of the greatest importance disposed of by the administrative council are not herein included, which council, although having a certain relation to this department, inasmuch as the secretary is the president of same, forms an independent department, of which the president and the fiscal of the supreme court form part as members, who for this reason are obliged to stand a considerable increase of work, generally done after business hours, which entitles said functionaries to a recompense from the government by assigning to them a gratification or extra salary in accordance with the importance of said works and services. And another important new function of this office is the preparation of all provisions of common law which the government issues, a function which, on account of the little stability of the present conditions and changes in that respect, and on account of the natural discretion required, implies more responsibility for this department than for any of the others.

From the table of proportions and general recapitulation of the section of judicial matters, you can see, first, that the daily average of matters disposed of in this section was 41.61 communications received, 27.77 forwarded, 27.61 decrees signed by me or by the subsecretary, and 13.85 issues disposed of; second, that 81 per cent of the matters referred have been disposed of by said section, and third, that during the six months the section received 6,295 communications, 4,220 were forwarded, 4,214 decrees have been signed, 710 issues remain awaiting decision, while 2,084 were disposed of.

You will easily understand by the above facts how shortly after I took charge of this department I was obliged to ask you for an increase of the personnel. And although it be important to declare here that the work of the six months was performed by the employees whom I found here when I took charge, when I saw that said personnel, in spite of its great endeavors and of working far into the hours of the night, could dispose of but 81 per cent of the matters and that the six months were closed with 710 matters awaiting resolution, having to be carried forward, I hastened to recommend to you the creation of 12 additional positions, which you kindly granted.

A certain feeling of opposition has arisen against the administration of the undersigned secretary; but the opponents belonged rather to political factions, and a professional one, than to the general nucleus of the population of the island. On one part the spirit of partisanship has worked against the present secretary of justice, who belongs to a determined political party. On the other part, the passions excited by the competency among those engaged in the same profession must be taken into consideration whenever selfishness gets the best of fellowship. Generally said passions are more alive against a colleague who has succeeded in the strife for subsistence and attained a height which his competitors have not been able to reach. What affords a certain character to the administration of the undersigned secretary is the spirit of reform which predominates in same. Aware intimately of the peremptory necessity of renewing our antiquated juridic systems, as they are incompatible with the progress of the times and with the new condition of affairs initiated in Cuba as a consequence of its emancipation from Spain, I have upheld as secretary of justice the banner of reform which I raised when I was dean of the college of lawyers of Habana, at the end of 1898, in this old corporation of the State. The judicial policy, essentially of reform, which I then defended against the spirit of routine and party, is the one which I have sustained in the position which I at present occupy and which I endeavor to gradually implant with calm and meditation. The good of this policy is eloquently proved by the circumscribed and personal nature of the opposition raised against it. Said opposition scarcely went beyond the limits of the city of Habana, and no one can fail to see that, more than the work, what has been combated is the political representation which its author at present has, and which at random, without any foundation and to the detriment of truth, they have tried to attribute to him in the past, in colonial times. It is also just to admit that the impartial opinion of the country, that immense majority which in all countries forms the neutral bulk of society, has received with grace the policy of reform which the department of justice has been carrying out, and said policy has been treated with favor within as well as without the country, while it has even been applauded in the ex-metropolis, whether in Congress by renowned Republican deputies or in the press by such popular newspapers as *El Imparcial*, *El Heraldo de Madrid*, and *El Diario de Barcelona*.

On the other side one can see that the acceptance of impartial opinion of the reforms realized or recommended by the department of justice, has been favorable.

Everybody felt the necessity of gradually modifying, after careful study, the judicial institutions that we derived from the colony; not only because they did not fill the requirements of the predominating

juridic civilization but also because, after the political reforms of the Cuban society having been so radically changed, its judicial system could no longer last. The judicial structure can not be the same in countries subordinated to the metropolitan rule of another country differently organized, as in those which have broken the colonial ties which bound them. The colonial laws were based on the principal theory of dependence, and could not tally with the system which the revolution against the sovereignty of Spain has furnished to Cuba, a revolution which was terminated by the war which the United States waged to free the island from the jurisdiction of the European people which possessed it by reason of the mere fact that it discovered and conquered same. It was therefore necessary or at least a great convenience to undertake with earnestness the reformation of our judicial institutions in order that they should not be in the way of the economical and social development of the people of Cuba in the ample and intense collective life which has commenced for it since it ceased to be submitted to the dominion of Spain.

This explains, I repeat, the acceptance which the policy of reform instituted by the department of justice has generally met; from which policy positive advantages are derived, as well as indisputable benefits for the people of the island; a policy which has only been combatted by the most exaggerated representatives of the contrary parties, those who are prejudiced by same in their personal interests and a few persons who are influenced by the spirit of routine, the merciless enemy of all reformers and of all reforms. But as the mind of the people becomes more calm and reason recovers its control over the aberrations due to passion they will gradually understand that they constitute an exception, the good and disinterestedness which have prompted the purpose and the labor of the secretary of justice.

This purpose is vigorously shown in the reforms which he has already carried out, as well as in those which are still submitted to study and the approval of the military government of the island. Who has not blamed the secretary of justice for the administrative destitution of the president of the civil chamber of the audiencia of Habana? Said measure notwithstanding was indispensable, not only to obtain that in future the principles of the law be respected, which should not be applied or interpreted in such a way that it be a decided outrage to right, and finally resulting in iniquity, but also to strengthen the different systems of the government, at present too demoralized, and reestablish a discreet discipline in the judicial order. The action caused a sensation which had naturally to happen, as it was the first time that public power in Cuba civilly struck at powerful entities. This just resolution produced a certain animosity, a certain dissatisfaction among certain high social elements, but the people saw with pleasure that the corrective does not only exist for the modest classes of society. A very small minority bitterly blamed the action of necessary energy shown in said occasion, but the majority showed satisfaction.

The Government satisfied a long-felt social necessity by publishing the order in connection with protection to property. Only bad faith, associated with an unheard-of facility, could deny the iniquitous attempts that the greed of private parties and the insolence of some judicial functionaries were for a long time used in Cuba against the property owners or legitimate possessors of city and rural properties. Such abuses were nothing else but a great scandal in their rottenness,

which vitiated our judicial atmosphere and which poisoned our juridic life. Honest citizens who by virtue of legitimate titles had properties, saw themselves, without pity or legitimate cause, perturbed in the possession of same or despoiled of their property. And it often happened that when the party disturbed or despoiled succeeded in obtaining protection and their restitution by the proper authority, the writ of protection was not complied with, because the spoiler or perturber would establish against him an appeal which was freely heard and therefore the just resolution could not be complied with for a long time, while the despoiler enjoyed the products in the meantime. It also frequently happened that the embargo of property belonging to a third who was not a party to the suit nor indebted, was requested for the purpose of placing him in the alternative of instituting a long and expensive action of intervention, or to give money to the person laying the embargo in order to induce the latter to desist from the interdiction he had requested and obtained. This great and inveterate immorality had been eradicated by the order of protection which at my request was published by the military government of the island. Some protests were made against said moralizing order. It was natural that this should happen. It was a source of illicit gains which public power stopped; and those who either in a direct or indirect manner derived a living from it had necessarily to turn against the hand which held them back in the name of right and morals.

Similar motives of morality prompted the issue of the order in regard to the inscription of commercial and industrial establishments in the mercantile registry, in order to stop another source of corrupted gains, which consisted in the misrepresentation of the true situation of some of those establishments in order to obtain credit or advances from firms of good standing, and when the latter decided to liquidate they would find that their debtors were insolvent or apparently so, because they had transferred in a deceptive manner their establishments, while they still continued shamelessly keeping said establishments as mere clerks when formerly they were the proprietors of same.

The suppression of judicial recapitulations named "memorandums," is one of the number of reforms to be appreciated which have been carried out during the six months to which I have referred. Public opinion received with great joy this reform, long anticipated. The preparation of the memorandums considerably retarded final action in law suits, which became accumulated by the dozens in the archives of the tribunals awaiting the preparation of said unnecessary document, which was of no utility to the magistrates and conscientious lawyers who always studied judicial matters of the originals from the records themselves, without having much faith in the recapitulations called "memorandums."

It will be forever a glory for the government of intervention and a great honor for me, to have published the order introducing in our legislation the immortal institution of the habeas corpus. By this institution the personality of the citizen has become settled, giving him efficacious guaranties against arbitrary arrest or imprisonment. In future, individual liberty will be more respected here, and the private party or the authority who arrests a citizen will have to bring him before the proper tribunal stating the motives or reasons that he had to do so. In a country like this where such a sacred right as

individual liberty has always been looked at with scorn and has always been treated with contempt, the so admirable habeas corpus of the Anglo-Saxons will be a repressive measure of incalculable value.

The decree was also deserving of applause which the military government issued, at the request of the undersigned secretary, granting the judges of first instance, in places where there existed no correctional judges, and to municipal judges where there were neither of said functionaries, the jurisdiction established among us by order No. 213. As time shall elapse, the immense advantages from correctional courts will become more evident. There exists a considerable number of punishable acts which, in view of their nature and of their slightness, as they constitute slight offenses against juridic order, should not be the object of a complicated judicial instruction, and should neither be brought for cognizance and resolution before the superior tribunals, such as the audiencias are in Cuba. In order to punish the authors of such acts a rapid procedure is sufficient, of a very summary nature, before a judge assisted by a jury in cases of slight offense, when it be thus requested by the accused. It would not be possible to allow the latter to raise questions of competency or of objection, nor to appeal against the sentence of the judge, as if this were permitted they would always do so maliciously in order to delay the trial, thus putting off the passing of a final sentence and the imposition of the penalty, which would be in opposition to the rapid and executive nature of correctional justice. Against the abuses and arbitrariness of the judges there are the actions for civil responsibility, disciplinary jurisdiction of the Government, and its prerogative of pardon. And I have, however, to loyally declare that the institution of said correctional tribunals would be more successful and efficacious in its resolutions if, instead of the two jurors, not lawyers, elected at random to assist the judge, they were lawyers with salaries, elected by the Government in competitive examination or according to relative merits. In this way the charge would not be onerous and it would derive the benefit of the technical fitness of those filling same.

In regard to order No. 487, series 1900, for the establishment of easy formalities for the inscription of religious marriages which had previously been granted legal force, an important reform was introduced, which consisted in modifying, in accordance with the high principles of equity and justice, article 311 of the penal code in force. This article provided punishment for falsifications by private parties of official or public documents, letters of exchange, or any other kind of commercial documents, in view of the mere fact of having done so. Said falsifications are those enumerated in article 310 of the above-mentioned legal collection. Judged in the light of juridic philosophy, same was unacceptable, as cruel, and as contrary to good moral and legal principles. The theory of being punishable merely because it was a public document, that in which the falsification was made by any citizen as a private party, without any malice, without any intention of injuring or offending; a falsification made without detriment to a third, and not even with intention of causing same; perhaps quite contrary, with a deliberate purpose of doing good, of creating a benefit in his favor. According to said reform, such falsifications will be punishable only whenever they be made to the detriment of a third, or with the intention of causing it. If a person, for instance, fails to tell the truth in stating facts, but does so without

detriment to anybody, without intention of causing any prejudice, he shall have realized an act which falls under the jurisdiction of his conscience, but which can not fall under the jurisdiction of positive law. And if he fail to tell the truth through neglect or ignorance, or because he wishes to favor a third, instead of prejudicing him, then the act is not even censurable within the equity which stands above the law, and conscience absolves in such a case, because a criminal intention does not exist, which is an integral element of crime and of its responsibility. The same offense, when realized in a private document, did not constitute a crime, according to article 314 of said code, but in the event that it were committed to the detriment of a third, or with intention of causing it. Why, therefore, should it constitute a crime for the mere fact that it was committed by a private party in a public document? They are in the same condition as the functionaries who, having the right to hear oaths, authorize documents. Any falsification committed by them will be still punished to the full extent of the law (article 310), as otherwise the power vested in them would be violated and denaturalized, and would fail to constitute a guaranty in case of contracts.

In forensic circles and in the public in general the order of your government abolishing the stamps called "bastanteo y aceptación de poder" produced an excellent effect, said stamps representing an onerous exaction and greatly shared with the old "papel sellado," which was required in cases of notarial documents and judicial proceedings, in the deep antipathy of public opinion. In said order a great liberal reform was introduced, exempting the Cuban lawyers belonging to guilds from being compelled to join the associations existing in the college of lawyers, true remnants of those hideous corporations of the Middle Ages which prevented from working those who did not belong to them. The dissolution of colleges of lawyers as official corporations was the breaking of a heavy chain which imprisoned the liberty of professional practice, without taking into consideration that said corporations of the State had fallen under certain political influences which destroyed the ends for which they were created. This measure obtained the approval and applause of public opinion, and even those of the immense majority of lawyers; and there were colleges such as that of Matanzas which at the time of dissolving gave a vote of grace to the Government for having issued same, redeeming the lawyers of said burdensome servitude, which deprived them of the free practice of their profession in the whole island.

The government of intervention, which can justly be proud of having instituted the gratuitous administration of justice in the supreme court and in the audiencias by assigning salaries to the functionaries, has made a step in advance in this ample and beautiful road of gratuitous justice by issuing the important order reorganizing the subaltern personnel of the courts of first instance and instruction, and fixing an adequate remuneration. Not a single time has criticism or censure dared raise its voice against the long-wished-for moralizing reform which brings us nearer an ideal which seems difficult of realization in this country. Said measure avoids that the notaries and their auxiliaries and clerks lend their services gratuitously in criminal matters which was a perennial source of immorality, as those functionaries who derived a living from their work had to use illicit means in order to make up for the lack of legal remuneration to which they were condemned.

The same moralizing character is evidenced by the order published as a consequence of the reform to which I have just referred, punishing litigants wrongfully bringing action. In few countries of the world would the necessity have been more intensely felt than in this, of putting a check on people who, conscientiously knowing that they lacked reason, instituted proceedings unjust and aggravating, with refined malice, against citizens of wealth for the purpose of extorting money. In the fight between insolvent and wealthy litigants the former had nothing to lose while the latter were compelled to pay the expenses to defend their rights boldly attacked, this without any hopes of indemnification. This will no longer take place, as any litigant declared to have wrongfully instituted action will have to choose between paying the costs to which he be condemned or to suffer subsidiary imprisonment.

In regard to the department of registers of property and notaries, the respective section has undergone a great improvement, and same has been reorganized during the last month of 1900. And in this respect I consider it of moment to insert some of the paragraphs of the report presented to me by its chief:

#### REGISTERS OF PROPERTY.

This important service was really abandoned to such an extent that the section lacked particulars in regard to the functionaries in charge of said offices, so much so that there was no record as to who had appointed some of them.

As to these deficiencies I can assure you of their disappearance, as at present all the registrars have their respective records, where the data appear which are indispensable to ascertain the capacity in which they perform duties and the bonds that they have furnished in accordance with the legislation governing the matter.

Nothing is of more importance than a complete knowledge of the condition of real estate and the statistics intrusted to the hands of the registrars of property, as from the accuracy of the items one can form an exact idea as to the future of real estate, as to its transfer, mortgages on same, and their redemption.

In the section there are no other statistical data complete in regard to the registers of property than those corresponding to the year 1899, which work was done by my predecessor, Mr. Cirilo Pouble, who, with zeal and intelligence not usually displayed, surmounted the difficulty due to the scarcity of data furnished.

In order to close what I have to say in regard to registers of property, I beg to say that there are mainly in charge of functionaries provisionally appointed, an evil the existence of which is due to the general confusion in the affairs of public administration and the lack of experience of those in charge of the immediate vigilance of the enforcement of the regulations in force.

But all the evils will soon disappear which still exist, with the application of the contents of Order No. 471, series 1900, which will put this section in a condition to require the most strict compliance with all the good rulings that the legislation on mortgage contains.

#### NOTARIES.

Requirements of a public nature induced the Government to publish Order No. 112, series 1900, with a view to filling the demands of the increase in the number of contracts, which order authorized the department of justice to create offices of notaries provided the number did not exceed the ratio of one for each 5,000 inhabitants. This order was received with bitter hostility on the part of notaries existing at the time; but time took charge of showing how proper the measure was, in such an evident manner, that you, for the same reason that this department had to issue its decree of April 28, 1900, were obliged to issue that December 26 last, allowing a further increase of the number of notaries. The items contained in the statement which I attach



hereto show better than any further statement that I could make the immense advantages that the public has derived.

I also inclose a statement of the notaries existing in the island, as it is of great importance to know the facts. In regard to the offices of notaries I have satisfaction in affirming that they all perform their work with the greatest regularity, and with this result orders 418 and 424, series 1900, have had a great deal to do.

Only in one of the departments of this service a similar affirmation could not be made, although there has been some improvement; I refer to the general registry of wills.

The judges, deans of colleges of notaries, and notaries do not yet scrupulously perform their duties in this respect. But it is nothing but just to state that the irregularities so far detected have not been due to bad faith.

The publication of Order No. 418, series 1900, and of the circular recommending to the judges of first instance the necessary compliance with the rulings contained in the decree of April 12, 1898, have caused great improvement in this very important service, and I hope that it will soon have nothing to envy in regard to said service in other countries.

#### MERCANTILE REGISTRY.

After this institution was established in May, 1886, it had produced insignificant positive results, as it established the inscription as obligatory only for societies and vessels, while it did not provide any penalty for a failure to inscribe.

But the publication of Order No. 400, series 1900, making the inscription obligatory on all merchants, manufacturers with open establishments, whether wholesale or retail, has given such an impetus to the institution that even those who in the beginning considered same as severe, because they were unaware of the necessity that it filled in the relations between the small and the great merchant, now perfectly realize its importance.

#### CIVIL STATE REGISTRY.

The conditions of the registry of the civil state were alarming, and, in fact, it could not be declared that a complete organization has been instituted in this service of exceptional importance, although all that was possible to do has been done to regulate same; one has always met with the penury of the municipalities, with the ignorance of functionaries in charge of them, and mainly with the passive resistance which our rural population has always offered against the registration of births in view of the poverty which they suffered since the last war.

The effort has been great, and if the result obtained has not been in a measure with said efforts, notwithstanding, an appreciable increase has been attained. If a little over a year ago the only true affirmation which could have been made in regard to the registry of civil state was that they did not exist in their greater part, it would not be venturesome to affirm now that only a minority of same are in such a deplorable condition, many have been improved, and some are well kept.

The tables which I inclose, the result of constant and patient labor, will show how much good has been attained in this service. The last statement published by the section corresponds to the second six months of the year 1899. The number of deaths therein stated exceeds the births to such an extent that it inspired with awe the minds of observers, notwithstanding that said difference to the detriment of life had a well-known cause which the section explains, the registration of deaths which took place during the war.

The statement which I inclose only includes the first quarter of 1900. The figures therein contained are more logical, more consoling, although the deaths which took place during the war are still being registered. The births registered during said quarter were 9,206, and the deaths 7,856, showing a balance of 1,250 in favor of the population.

It can be taken for granted that in future the number of births will always be greater, and this without taking into consideration that all the deaths are registered in view of the legal requirements to be complied with for burial, which does not occur in connection with births, which may take place without being registered, aside from reasons of another order which induce the noninscription of the latter.

The distinct classification shown in the tables which I inclose contain data of great interest for the future of the island. Of these we specially point out here that the proportion of births between the white and the black races reach in the former 70.2 and in the second 29.8, and when the proportion shown in the census of 1899 is in the first 67.9 and in the second 32.1, which shows that the white race has obtained an advantage of 2.3 in the quarter.

In regard to deaths, the white race proportionately shows a smaller number than

the colored race compared with the proportion that there appears in the above-mentioned census of 1899. The table which I inclose shows the truth of this statement.

In the same manner marriages performed average more in the white race than in the colored one, as well as in the births from legitimate and illegitimate unions, in which the proportion in the colored race is saddening. Seventy-five and five-tenths per cent of births among colored people are illegitimate, while in the white race only 25.2 per cent are of said nature, the total proportion being 60 per cent of legitimate ones and 40 per cent illegitimate ones. The facilities provided for the performance of marriages by Order No. 487, series of 1900, will continue to reduce these figures, ridding the family and society of the immoral conditions shown by the above-stated data.

In the book of "Matter disposed of" are found the tables and statement referred to in the above-transcribed paragraph.

The public clamored against the registry of properties, complaining against the excessive fees collected for action required in the case of very important operations in charge of same and the capricious, arbitrary, and not altogether destitute-of-malice manner in which they rated titles presented for registration, and in which they refused same.

In order to check as much as possible the excessive charge this department has enforced rulings of the mortgage law which had never previously been observed, and which compelled the registrars to do the collection by means of receipts in stubs by requiring on the stub the signature of the person who effects the payment; and it has promulgated other measures tending to the same effect, and such an improvement has been obtained in this service that public opinion itself recommends and applauds daily the favorable change that has taken place.

In order to avoid abuses in the matter of qualification which the difficult, costly, and delayed action on administrative appeals have created and developed, which the law grants against qualifications by the registrars, this department has prepared a draft of order considerably simplifying said action, which draft has not yet been submitted to the consideration and approval of the military government, awaiting the complete reorganization of the registry, which has already been initiated by the confirmation in their positions of the registrars who had obtained them by competitive examination, and which will be completed by the definite appointments to places served ad interim, for which purpose this department has already presented a proposition to the military government, substantially applying the rulings of the above-mentioned mortgage law. The stability which said measures will give to the incumbents of said positions will of itself be a guaranty of moral and exact behavior in such an important service.

The authentication of contracts before a notary did not offer the necessary protection to prevent falsifications and frauds, a guaranty which the law of notaries had intended to establish by compelling the notaries to remit within the first eight days of each month to the respective audience the index of the public documents authenticated by them during the previous month.

The measure proved deficient for the purpose in view as intended by the legislator, as it made possible the granting of public documents with a back date as far as one month previous to that in which same was really granted, provided a notary was found capable of realizing such a falsification to carry out a fraud. A debtor whose property was seized could simulate a sale of same under a previous date and thus avoid its seizure. And although the undersigned secretary was not aware of any concrete instance of such a fraud, and believing none of

the notaries existing in the island of Cuba capable of assenting to commit same, he made up his mind to avoid the possibility of realizing it by imposing on the notaries the obligation to send daily to this department the index of public documents authenticated by them during the previous twenty-four hours.

Frequently people who married a second time granted deeds of sale or acknowledgment of mortgages in connection with real estate acquired during the first marriage, the common profits of which were not liquidated; and the number of lawsuits was not small which were instituted for said reason, asking the nullification of such public documents and contracts. Such abuse has been avoided by requiring that the notaries state the names of the successive wives in the public documents executed by married men.

The manufacturers, owners of registered trade-marks, had been the victims of fraud which, although they were essentially real falsifications, escaped the action of the penal law, which provided no special ruling including them. This fraud was perpetrated with impunity by buying empty packages of well-known marks permanently engraved or printed on same, which they filled with similar products to those that they previously contained, although of an inferior quality, and which were then sold as legitimate articles of said makes.

In order to avoid such a fraud, this department recommended, and same was approved by the military government, the order which forbids the sale or purchase of said packages, and declares said fraud as included in the provisions of the penal code.

The work realized by the bureau of judicial statistics which was created in the last quarter of 1900, and which, during that time, has prepared the book of statistical tables which I have the honor to inclose, deserves special mention. And in this respect I consider it pertinent to transcribe the following principal remarks which in the matter are contained by the report which, together with said book, has been presented to me by the chief of said bureau:

I have the honor to submit to your wise consideration the statistics of the correctional courts, those of instruction in connection with these functions and those of the municipal courts, prepared by this bureau and which comprise the quarter from October to December, 1900. This bureau having been created in October has not wished, and it would have been a hard task to have intended it, to collect data prior to its constitution. It has limited itself to collecting those corresponding to the time of its organization. You will easily see the many obstacles that the undersigned has met with; the obstacles that he has had to overcome and the efforts that he has been obliged to make in order to present, even if it be in a modest manner, the product of his labor. All new ideas entail a kind of resistance which, although it be not dependent on an open opposition without its being prompted by a criterion liable to criticism, renders its development difficult, postpones its accomplishment, increases the drawbacks that are necessary to be overcome in the critical moments of the start, just at a moment when any difficulty could destroy the plausible and useful purpose, completely rendering without effect the reform that is implanted. The total accused of offenses and misdemeanors during the quarter is distributed according to provinces in the following form:

Provinces.	Offenses.	Crimes.	Total.
Habana .....	5,286	693	5,979
Santa Clara .....	1,381	270	1,651
Santiago de Cuba .....	791	219	1,010
Matanzas .....	1,288	171	1,459
Pinar del Rio .....	599	92	691
Puerto Principe .....	201	56	257
Total .....	9,546	1,501	11,047

And the population of this island being, according to the census of 1899, 1,572,797 inhabitants, the proportion existing between same and the number of persons indicted is 7.27 per 1,000 of the inhabitants, a figure which is rather consoling, but same can be still reduced. In fact the amount of 11,047 corresponds to persons indicted, but of these all were not condemned, and therefore we have to deduct those who were absolved for offenses and crimes, according to the following table:

Provinces.	For of-fenses.	For crimes.	Provinces.	For of-fenses.	For crimes.
Pinar del Rio.....	106	50	Santa Clara.....	321	117
Habana.....	1,574	310	Puerto Principe.....	21	24
Matanzas.....	327	86	Santiago de Cuba.....	247	112

Total, 3,295.

If we deduct those 3,295 from 11,047, who were indicted, we have that the guilt of 7,752 persons only was proved. If we desire to ascertain the percentage corresponding to the population of the island, we will find that it is 5.08 per thousand. And this after a devastating war, after having lost the habit of work, and when misery exists in so many homes in view of the slowness with which the reconstruction of the country is taking place. In regard to the degree of instruction, we see that of those accused for offenses 4,672 had instruction, while 4,874 did not have it, there being a difference of 202. Among those accused of crimes, 669 had instruction and 832 did not have it, a difference of 163. From which it is seen that the difference against the population not knowing how to read and write is only 365, equal to 3.03 per cent of the accused. But if we take into consideration that 63.09 of the population of the island does not know how to read we have to confess that the lack of instruction is not a cause of criminality, because the proportion which exists between the population with instruction and that which has it not, if ignorance constitutes an efficient cause of guilt, the figures relating to one and the other would not be almost equal, as can be deducted by a comparison of both; because 365 persons not knowing how to read and write, the difference in 11,047 accused is insignificant when two-thirds of the population of the island lacks instruction. In regard to the civil state of the accused it can be ascertained that 9,344 were single, 1,435 married, and 268 widowers. It is natural that the greatest number should be single, representing 66.6 per cent of the adult population, the married ones follow, who represent a sixth part—that is, 15.7 per cent—while the smallest number corresponds to the widowers, who form 8.06 per cent of the population of the island. Among the 7,614 natives accused, 3,379 were white, 2,213 black, and 2,022 half-breeds; therefore 4,235 belong to the colored class, a figure which exceeds that of the native white. Among these the majority in the rural population there are fewer accused, the greatest number of whom belong to cities, which can be perfectly understood because life in communities is more exacting, and passions are more developed in view of the greater contact in life in large cities. It can also be observed that in the greater part of the crimes committed there are no accomplices. As this omission can not be attributed to deficiency in judicial proceedings which showed as a result the non-existence of accomplices, it is satisfactory to state that said circumstance is due to the fact there do not exist in this country those criminals who, while living as honest people, aid and serve the outlaws, and to the fact that it does not happen here, as in other places, that criminality extends its ramifications all over, to be found more rooted among the classes devoid of fortunes, which are used as a profitable factor in all kinds of punishable acts. There is another fact which calls attention, and that is the disproportion noticeable between the fines imposed and those collected. In fact fines to the amount of \$39,197.91 were imposed for offenses, while \$6,305.33 were imposed for crimes, together \$45,403.24, and only \$20,569.96 appear as collected for fines in cases of offenses, while in cases of crimes \$2,842.33, aggregating a total of \$23,412.29; showing a difference not collected of \$21,990.95. There appear, therefore, as not collected 48.45 per cent of the fines imposed. This discrepancy is easily explained, as nobody can fail to see in what precarious condition the people remain, mainly the middle classes, since the war. The majority of them have been left in misery, and hence the difficulty experienced in collecting fines imposed, without either forgetting the lack of work in view of the slowness with which our reconstruction is taking place. This, and no other, is the origin of the disproportion to which I have referred, as I would not be capable of attributing same to negligence on the part of those in charge of the administration of justice, as there would be no Cuban who, to the detriment of his own country, might deviate from the road pointed out to him by uprightness at this time, when social and political changes

are being realized. Among the offenses the greater number corresponds to those committed against public order, 4,599, divided into: 988 against persons; 796 against general interests and against local régime; and 318 against property. Among the crimes, the greater number refer to thefts, 845, divided into: 216 swindling; 131 gambling; 62 libels; 52 thefts; 51 wounds; 49 scandals; 41 injuries to property; 35 misdemeanors; 19 housebreaking.

Frequent complaints were received in this department against functionaries of the judicial order, mainly based on the facility with which the functionaries gave away to family and friends' influence or to their personal interests in the localities where they performed their functions. And although said complaints were ascertained to be unjust in most instances, the complaints and the reasons on which they were based, which at all events inspired suspicions, deeply affected the prestige of said functionaries and therefore that of the administration of justice. For these reasons the undersigned secretary, having observed that the majority of said functionaries performed their duties in places where they were born and where relations of family, friendship, and interests existed, while some of them had practiced there their profession as lawyers up to the moment that they were appointed to the judicial positions that they filled, which circumstances could give rise to doubts as to their impartiality, recommended to the military government a number of transfers, which, after having been approved and carried out, have reestablished and affirmed in the public opinion the respectability and impartiality of those in charge of the delicate and important mission of administering justice.

The judges of first instance and instruction attended to their business in their respective homes, frequently situated at a great distance one from the other. The notaries also had their offices in their respective residences, distributed in the distinct wards, without excluding the most distant of the city. And as there were four courts and twenty-three notaries, it was, if not impossible, very difficult and expensive for the solicitors and agents in judicial matters to daily visit all those courts and notarial offices to ascertain the conditions of said matters. For this reason the complaints received in this department were numerous, not only made by said solicitors and agents, but also by the lawyers in charge of said matters, and even by the litigants themselves.

In future such complaints will not be possible, as the reorganization of notaries and subalterns of said courts has been availed of in order to compel all of them to unite in the same building.

And for this reason a building in a central part of this city, near the offices of the government, of this department, of the supreme court, of the audiencia, of the jail, and of the penitentiary, has been leased for one year, to be extended from year to year until nine years be completed, at option of the Government, in which building within a very short time will be installed all the courts of first instance and instruction and the offices of notaries, at present numbering twenty-four, the municipal fiscals, the solicitors, the experts, the night court, and the archives of all the courts, while a large parlor is destined as a resting place and for the comfort of the lawyers who visit the building. This improvement has been the object of unanimous approval, as it not only contributes to facilitate the attention to judicial business, but also favors morality, inasmuch as it makes more efficacious the vigilance of the auxiliaries of the administration of justice, while it surrounds the latter with the greatest prestige and respect.

There is still another reform realized which has also deserved unani-

mous eulogies—the appointment of a permanent personnel exclusively engaged in the business of the night court of the city.

This service had been in charge of all the courts of Habana and of their auxiliaries and subalterns, who daily succeeded each other in turn, and thus each rendered the service three or four times a month.

As said special service generally required that the work be done during the night, on the following day they were worn-out and unable to attend to the daily and current business of their respective courts.

And as this interfered with the march of the administration of justice, the appointment of said special personnel has been considered by all as a real improvement. But I beg slightly to state in passing, the rigidity and ungratefulness of this service, which compelled the functionaries to render same at the sacrifice of the hours of natural rest and deprive them of their home associations, at hours usually dedicated to retiring, induces one to think of the appointment of a double personnel to alternate in the rendering of such an uncomfortable service.

There exists in this city besides the municipal police, a secret police which also depends upon the mayor president of the municipality.

Said secret police is, in fact, nothing else but the judicial police, which should render service in the tribunals, courts, and functionaries of a fiscal order to aid them in their functions, and to which the law of criminal procedure refers. (Articles 282 to 298.) Therefore said police should be a technical body dependent upon the department of justice, as required by the uniformity in the services pertaining to this branch.

In consequence of this opinion and in accordance with same I have presented to the military government a draft of order which I do not doubt will be taken into consideration.

Based on analogous considerations, the undersigned secretary has prepared, with a view to recommending same to you shortly, another draft of order constituting as a dependent body of the Government, through the department of justice, that of forensic doctors who are now attached to the ayuntamientos. Said professors should only appear as auxiliaries of the administration of justice in said branch in charge of the Government.

Many have been the reforms which have also been made during said six months and which have been favorably received by public opinion, but as they are of minor importance than those which I have enumerated, and in order that I be not accused of being prolix, I omit them. And they are not few, those that this department has in preparation and is on the eve of finishing, to be presented to the military government.

Among said drafts of orders are the following:

An order relating to the constant and efficient inspection of judicial administrations, of the family councils, and of guardianship and protutorship.

An order establishing and organizing registry of personal property.

An order establishing the appeal for revision against decisions or final rulings of the supreme court and against those of other tribunals and courts against which no other ordinary appeal or revision be granted.

An order organizing the municipal courts, reducing these and assigning salaries to the judges, secretaries, and subalterns of same paid by the Government, from which they shall directly depend.

An order creating a tribunal of equity in Habana for the whole

island, which will have cognizance of all the appeals of judicial responsibility, of disagreement of a serious nature between married couples, between partners or coowners, between minors and their guardians, protutors of family councils, as well as all matters relating to possession and subsistence of children of any kind, while it will decide and take charge of consulting functions which are at present intrusted to the administrative council, as well as those relating to the recommendation of pardons that in equity may be deemed proper in criminal as well as in civil matters, no less needed than that of a moderate power to soften the severity of the law in special cases that often occur.

An order organizing the supreme court with the establishment of two chambers, one to take charge of civil matters and the other of criminal matters, each composed of a president, four magistrates duly appointed, and two auxiliary magistrates with less salary than those duly appointed, and who, besides substituting these, shall attend to commissions intrusted to them and visit frequently the respective provincial audiencias.

An order reorganizing the provincial audiencias in Guane, San Cristobal, Guanajay, Guines, Jaruco, Isle of Pines, Union, Cardenas, Colon, Sagua, Cienfuegos, Sancti Spiritus, Moron, Ciego de Avila, Santa Cruz del Sur, Victoria de las Tunas, Bayamo, Guantanamo, Holguin, Mayari, and Baracoa; creating besides in each provincial audiencia a movable chamber that can be periodically transferred to the towns in the province where it be required. Each chamber shall be composed of a president, four magistrates duly appointed, and two auxiliary magistrates with less salary than the duly appointed ones, who are in charge of frequently visiting the district audiencias, the courts, the registries of property, and the notaries' offices of the province, who will substitute the magistrates duly appointed in cases of vacancy, leave of absence, or sickness, and who would besides take charge of any commission intrusted to them. In this way lawyers with open offices would be prevented from meting out justice as auxiliary magistrates, this counteracting the good principle according to which functionaries of the administration of justice are forbidden to practice the profession as lawyers.

An order reorganizing the public prosecutor's office. There shall be a fiscal, two lieutenant fiscals, and two fiscal lawyers of the supreme court. The fiscal shall be the head of the whole public prosecution administration of the island. The lieutenant fiscals and lawyer fiscals shall make frequent visits of inspection to the other functionaries of the island. Each provincial audiencia shall have a fiscal, chief of the branch in the province and a lieutenant fiscal and two lawyer fiscals duly appointed and an auxiliary for each chamber that the audiencia may have. Besides substituting those duly appointed the auxiliaries shall be charged with making visits of inspection to the other functionaries of the branch of the province. Each audiencia of district shall have a fiscal, a lawyer fiscal duly appointed, and an auxiliary one, who besides substituting the lawyer fiscal whenever it be necessary, shall make visits of inspection to the other fiscals of the district. Each municipal court or tribunal shall have a fiscal and such other subalterns as may be necessary, all with salaries paid by the Government, and who besides the functions which the laws assign to them in judicial matters, shall have charge of the civil, mercantile, cattle, and personal property registries, the proceeds of which shall be deposited in the treasury of the island.

This plan of reforms also embraces the establishment of a single category for all the functionaries of the judicial and fiscal order, all with the same salaries, so that the Government may utilize the services of each functionary in the position and in the locality that it may deem advisable, according to the aptitude and other circumstances of each case. And in substitution of the raising and category with which the services and merits of each have so far been rewarded, a system shall be established granting awards from \$500 to \$5,000, which shall be allotted every two years to the functionaries who shall have rendered the best services in the judgment of a qualifying commission.

These reforms of the judicial and fiscal orders will be expensive, the more so as the undersigned secretary is under the impression that a necessary condition for the betterment of said important services is a liberal increase of the salaries at present enjoyed by the functionaries who at present have them in their charge.

But the increase in the budget of the department of justice, even in the event the same reached the amount of \$4,000,000, should not deter the Government from the realization of such an important reform. A good administration of justice is the best guarantee of all the rights and interests of a country and offers greater benefits than all other branches of the administration, without excluding public instruction, in which more than \$4,000,000 are at present invested in Cuba. Many are the benefits, certainly, which public instruction affords to the people, but even when the latter be somewhat backward tranquillity and morality in the habits of said people can always be enjoyed. But if the administration of justice is not carried on in an easily ordained and efficacious manner; if the systems and the personnel in charge of same are deficient in view of their number; if the personnel is not encouraged by adequate remuneration liberally paid for the work they do in order that they may lead an easy life and dedicate a share as saving to insure the well-being in old age and the future of their children, there will be no justice in said people and dissatisfaction will invade all minds as well as mistrust and finally despair; and as a natural and precise consequence business will be paralyzed, contracts will be few, indolence will be encouraged, and immorality will be fostered, as all the rights and interests will be unprotected; nobody will consider himself strong if they have to rely on legal means unprotected for the strife of life, and illicit means will be resorted to as well as schemes of bad character and malice and even crime in order to acquire the bread of subsistence.

In colonial times the people of Cuba paid \$10,000,000, approximately, which were invested in bayonets to tyrannize it; and as many millions for the refunding of interests on a debt that it had not contracted and which was not used for the benefit of the country, but to support the sovereignty that was crushing it. And this it supported years and years and would have continued indefinitely supporting same, if the Almighty had not blinded the metropolis in order that it should lose it and had not allowed it to clearly see the signs of the times and hear the clamors of a colony, and had she paid attention to it with good practical sense and political honesty.

It would be therefore possible to turn evil into good and dedicate fifteen or twenty of those millions which were spent for account of Cuba and without any benefit to its own interests, by spending now \$4,000,000, to furnish the people of Cuba the valued benefit of justice



in its highest grade of efficacy, comfort, and progress. Cuba being a country exceptionally wealthy is entitled to enjoy it.

I have, besides, the honor to hand you a report of the fiscal of the supreme court, from which you will see the amount of judicial and administrative matters of which said office had cognizance during the second six months of 1900, and the extraordinary activity showed by said very worthy functionary, chief of the fiscal administration of the island, which has such a great importance in the general administration of the country.

I also hand you a statistical table received from the fiscal of the audiencia of Habana comprising the business done by the department under his charge.

Yours, very respectfully,

MIGUEL GENER,  
*Secretary of Justice.*

The MILITARY GOVERNOR OF CUBA.

## REPORT OF THE FISCAL OF THE SUPREME COURT, HABANA, CUBA.

SUPREME COURT OF THE ISLAND OF CUBA,  
FISCAL'S OFFICE,  
*Habana, February 23, 1901.*

SIR: Under date of August of last year, 1900, I had the honor to refer to the Government a report relating to the judicial year which ended on the 30th of June last, and at that time I called your department's attention to the legal and practical reasons which recommended the preparation of such a document. Our legislation since then up to the present time has not been modified in any of the matters which had served to help the undersigned at that time to prepare said report, and for this reason it is seen that the data which pertained to the six months commencing on the 1st of July, 1900, and ending on the 31st of December of the same year, will be included in a proper place in the report that shall be prepared for the judicial year 1900-1901. When we reach such a time this office of the fiscal of the supreme court will be in a position to submit to the consideration of the Government, as it has already done in connection with the previous judicial year, many matters disposed of by said office, which entail important problems relating to our legislation; to exactly enumerate the declarations of our supreme court of justice in matters of doctrine, in view of appeals filed by the fiscal, and to point out the reforms undergone by our laws in view of measures of a legislative nature adopted by our Government. These three chapters which find place in the report of the fiscal's office, as far as their technicality is concerned, require special care and preparation, therefore, at the same time that the examination, no matter how summary, requires a great extension, more so as the period above stated—that is, that of the six months which ended on the 31st of December last—is undoubtedly distinguished by the activity shown, which will in due time be proved by the above-mentioned analysis. While we reach such time and the undersigned being aware of the purpose which you have of forwarding to the Government a report which shall include the above-mentioned lapse of time, and of the importance which you also give to the data in possession of this office, in connection with the statistics, appear in said report, I have hastened to gather same, preparing tables that serve at first sight to show the amount of general business, in conformity with models which have been used right along in the previous work intrusted to the office in my charge. I would have desired to include among them the processes commenced, but in order to realize such an aspiration a certain time would have been required, not only on account of the extension that such work requires, but because this office has recommended a collection of the data necessary to the fiscal officers of the audiencia, who have to send them annually, and after the 30th of June of each year, this being done not only because it is easier in this way for the said officers to gather the above-mentioned data, but because it is materially impossible for the office of the fiscal of the supreme court to organize in good shape a bureau of statistics, merely reckoning for that purpose with the scanty personnel assigned to same under the order creating the supreme court, No. 41 of 1899.

Notwithstanding this and with the only exception to which we have referred to above—that is, of a table showing the processes commenced—I have the pleasure to attach to this report the tables including processes terminated; that of the work done in the fiscal's office of the supreme court relating to civil and criminal matters, as well as administrative; a statement of matters in the offices of the fiscals of the audiencias, and other data besides, to which reference will be made in the course of this report and which will prove useful to enable the Government to appreciate in bulk the importance of the distinct departments under the charge of the undersigned, the general amount of matter, and the amount of work that its care demands.

Commencing with the office of the fiscal of the supreme court, you will notice in the administrative part a small diminution in the number of matters disposed of in comparison with those that appear in the six months previous to the ones this report

refers to, and which are found in the appendix of the report which the undersigned prepared in August last; but it is easy to notice that said diminution mainly depends on the difference in the number of communications sent by this office, and the reason explaining this is the modification which has slowly been made in the system of the office, in view of which certain actions of pure form have been suppressed which had no importance in point of order, security, and guaranty of the transactions, and which on the other hand distracted the necessary attention from other occupations of a preferred nature.

On the other hand an increase may be noticed in the number of matters disposed of, which in view of their nature required greater attention and harder labor, as in the case of items referring to reports made to the Government, intervention in summary proceedings for serious offenses, and advices required from the audiencia, asked in accordance with article 644 of the law of criminal procedure, and for this reason it can be stated that the table of work of an administrative nature made in the fiscal's office of the supreme court shows an amount of labor equal to that of the first six months of the year 1900, showing an increase in the works of importance and seriousness and a decrease in those which call for more formalities. (Table No. 1.)

Appeals for annulment in criminal cases, of which the supreme court has had cognizance, show a decrease compared with those of the first six months of the year 1900 from 140 to 95. On the other hand, appeals against refusal to allow annulment have increased by 19, which amount appears marked in the table of the first six months as 34. This can be easily explained, taking into consideration that the jurisprudence of the supreme court in point of admission of appeals is, one might say, being consolidated, in view of the ratification of the doctrine applied in analogous cases, to the extent that certain principles ere this doubtful are at present considered as elemental, known by everybody, and their application by the audiencias, to which among us the admission of appeals for annulment is allotted, makes that these are rejected as soon as they are interposed, leaving only as a disposable resource to the parties the appeal that the law establishes against resolutions of said nature. A like increase is noticeable in the appeal for annulment established by the fiscal administration which were only 9 during the first six months of 1900, and which reached 23 during the second. Some of these are still awaiting action by the tribunal. The total recapitulation for appeals of annulment and of complaints in criminal matters is, with a small difference, equal to that of the previous six months, or in that period of six months which ended on the 31st of December, 1900, 131. (Table No. 2.)

The same remark may be made in regard to civil matters as the amount of the diminution existing between 82 appeals for annulment and complaints of said nature which received the attention of the tribunals up to the 30th of June, and 76, the corresponding number under this heading in the table attached to this report (Table No. 3) is insignificant. In this connection it is not to be expected that the same thing should happen in regard to the following periods of six months, as the recent order which establishes justice as fully gratuitous, which reform has for such a long time been needed in the administration of justice will undoubtedly facilitate the disposition of records of proceedings, many of which suffered delay in view of the parties being unable to defray the excessive expenses of the suit, and in view of this it will be strange to nobody that the legitimate interests of the parties bring before our highest tribunal of justice the points of law which have been the object of judicial controversy in previous proceedings. This will entail a considerable increase of work in this office and in those which like it are in connection with the supreme court, if the present organization of the fiscal administration is to last, calling for a great deal of attention which can at present hardly be granted to the natural exigencies of the business. When you examine the Table No. 4 of those attached to the present report, overlook that the undersigned congratulates himself on the general condition of business disposed of by the fiscal offices of the audiencias of the island. At the expiration of the year 1900 only 37 matters remained in said offices awaiting action, and all the fiscal offices remained free of delayed cases.

The office of the fiscal of the supreme court was seconded in its efforts by the offices of the fiscal administration in each province to such an extent that it has been possible to completely annul the delay which, in view of the great number of causes, existed in the offices in their respective charge. At the end of the year 1899 there were in the fiscal offices 475 cases awaiting action; they were reduced to 107 on the 31st of last year. If we take into consideration the need there is of attending to the prompt disposal of proceedings instituted and the advisability of inspecting the grave ones personally, the organization, to a certain extent complicated, which for the inspection of prisoners was established by this fiscal office on the 9th of March, 1900, and other business in charge of the fiscal administration, it will be easily under-

stood how burdensome its task has been. It must also be considered in this respect that the modification introduced in our law relating to criminal proceedings by Order No. 181 of 1900, as long as it directs that the court refer the records to the respective fiscal, not only by abbreviating the action, imposes on the latter a more peremptory obligation in the disposal of same, but that it compels him to fill certain formalities which were until then unknown in said office, and this has increased the work in said departments to such an extent, mainly in audiencias, such as the one of Habana, which receives so many matters that it commends in a still higher degree the success obtained in avoiding all delay in the disposition made of said business intrusted to the above-mentioned offices.

The number of 9,094 decisions adopted, attendance at 1,290 oral trials, and the dispatch of over 831 cases of different nature, and generally of a governmental character, considering the reduced number of functionaries in the fiscal administration, show the activity displayed by said functionaries in the discharge of their duties, which, in view of the first reason of the success attained owed to them, induced me to recommend said personnel to your department.

I also inclose a table of cases terminated in the six months to which this report refers (No. 5). As it is not yet possible to appreciate to what extent the correctional courts of recent creation have influenced the matters in charge of the audiencias, the undersigned does not deem advisable to enumerate the advantages which might suggest themselves to him in view of said figures, but will only express his firm opinion that taking into consideration the diminution in the cognizance of criminal matters by the audiencias, which is produced by the intervention in the matter of said new judicial system, the rapidity which the law has communicated to these methods of proceedings, and while a disproportionate increase in criminality does not take place, which in fact there is no reason to expect, the administration of justice shall in future not suffer great delays, provided the difficulty in the means of communication in some of the provinces does not prevent a quick disposal of the cases.

This rapidity in the disposal of cases has constantly been recommended by the undersigned. Since it was directed that the fiscals of the audiencias periodically report as to the state of the summary proceeding that may have been under action for over one month, the office of the fiscal of the supreme court has exercised a constant inspection, which has been seconded by the fiscals of the audiencias of the island. The lack of personnel in certain courts has at times prevented the exercise of a strict vigilance, and the circumstance that the subaltern positions are not remunerative has been up to a recent date a powerful obstacle to certain recommendations that would have been made by the undersigned, which he has prudently omitted in view of said motives; as real needs always impose themselves and a good will counts for nothing when manifest and insuperable obstacles are met. Said difficulty having been removed by order No. 25 of this year, and the subaltern personnel of the courts being properly remunerative, said obstacles have disappeared, and the undersigned contemplates adopting soon measures tending to facilitate rapidity in summary proceedings by organizing a new inspection in this office, which virtually comes to generalize in the case of all summary proceedings the measures he adopted March 9, 1900, in cases when there existed prisoners.

The efficacy of this has been demonstrated in a practical way, as the number of those serving provisional imprisonment on the 31st of December, 1900, was 574, a figure which corresponds with little difference to that of 598, which, under the same conditions, existed on the 30th of June of the same year—that is, at the end of the previous six months; which shows that criminality has not undergone any important change during said period of time, so much as that the system introduced and the recommendations made in the above-mentioned circular of March 9, 1900, were not disregarded.

I shall not close this report without informing you in connection with the decision taken by the office of the fiscal of the supreme court of the 11th of August last, which, although it imposes greater work on the office, favors the administration of justice and above all helps the principal purpose of uniting into one the jurisprudence to which the supreme court of justice owes its constitution. Article 76 of order No. 92, 1899, establishes as an attribute of the fiscal administration the attending of trials for annulment in criminal matters whenever the appeals may have been interposed against sentences which imposed a severe penalty, and that it is optional with the latter to do so in cases of appeals relating to cases in which said circumstance does not concur, as well as in civil matters. The office of the fiscal so far acted accordingly; but seeing that penal matters were disposed of by the supreme court without its intervention, at least ostensibly, it directed on the above-mentioned date that in criminal

matters it have representation, as well as in the complaints no matter what the nature of the matter be to which said appeal referred. This office has not exceeded its attributes by adopting such a measure, which in reality converts into a duty what the law specifies as a right; but said determination, which on the other hand has been well received by the auxiliary personnel of the fiscal's office and by the supreme court, the board of government of which was duly notified as to the above decision, was suggested by peremptory requirements of the service and was evidently within the attributes of the undersigned, although it imposed on the functionaries of the fiscal administration in this supreme court greater and more exacting duties.

With the numerical data hereto attached, and the considerations as enumerated, the undersigned deems that he has complied with instructions of your office, notwithstanding that it will efficaciously attend any other suggestion that you may deem proper to recommend to me. Any deficiency therein noticed will have to be attributed to the reduced propositions within which he has had to limit himself in the absence of any ruling ordering this action. The organization of the office in my charge is able to realize any works of the present nature at the expiration of the judicial year—that is, on the 30th of June—on which undoubtedly many of the data which to-day are herein submitted to your consideration will be completed.

Yours, very respectfully,

CARLOS REVILLA,  
*Fiscal of Supreme Court.*

The SECRETARY OF JUSTICE.

## REPORT OF THE FISCAL OF THE SUPREME COURT.

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SIR: The supreme court of the island of Cuba, having been created by the order of the military governor of April 14, 1900 (No. 41 of the series of said year), did not commence its functions until the 2d of June following, after the appointment, on May 4, of the personnel of which it was to be composed. The said first month having been dedicated to its organization and to work relating thereto, there was not time during the same to decide any one of the matters placed within its cognizance by the said order that constituted it, other than a case of complaint which it declared to be groundless.

By a rare coincidence, with the sole exception mentioned, the matters of which the supreme court has had cognizance were initiated before it after the 1st of July of last year, thus giving an opportunity in this report to arrange all the information that it has to contain, to the exact period of one year that has elapsed between said date of July 1, 1899, and that of June 30 of the present year, the period of time within which the highest court of justice of the island of Cuba has performed its tasks, coinciding and adjusting itself with what has been generally called the judicial year, the period to which the contents of this report refer, in harmony with certain precepts of existing legislation—a circumstance which clearly shows the practical convenience and utility of this work.

The fiscal was forced to study the point before commencing this work as to whether it constituted an obligation required by law, or might perchance be only a voluntary effort, of more or less prolific results, but subject from the start to the appreciation given it for its opportuneness and effectiveness. It was not difficult for him to decide the question. To do so he had to lay aside the somewhat generalized doubt as to whether the law that compiled the organic rules of the administration of justice in the year 1891 should be considered in force at the present time; a point respecting which the fiscal of the supreme court has already rendered an opinion at what he considers an appropriate moment. Insofar as it refers to the organization, workings, and rights of the public prosecution, articles 24 and 25 of the aforesaid order establishing the tribunal set all doubt aside.

On the other hand, the first of the said articles declared to be in force "the same as if (in the decree of which they formed a part) they were reproduced," those specified with numbers from 456 to 460 of the aforesaid digest. Article 456 orders that in the first half of the month of June of each year the fiscals of the territorial audiencias must hand in a report to the fiscal of the supreme court, which must contain the reports which on their part the fiscals of the criminal audiencias shall have handed in during the first half of May preceding. On issuing the order for the reorganization of the audiencias, which was numbered 80 and dated June 15, 1899, and on referring to public prosecution in its articles 31, 32, and 33, it was declared that the provisions of articles from 24 to 27 of the organic decree establishing the supreme court were applicable to the said public prosecution, by virtue of which the duties that the digest provides become obligations of the fiscals of the audiencias, in virtue of the double reference that we have just seen and of that which we formerly gave to the said organic decree establishing the supreme court, respecting articles 456 to 460 of the digest of 1891. Further still, every proof is given of the predominating desire to firmly base, so to speak, the organization and rights of the public prosecution upon the requirements of the said law, inasmuch as article 32 of order No. 80, 1891, already mentioned, in a like manner goes so far as to declare in force Nos. 461 to 475 of the former law, the precepts of which, together with the former ones, comprise all the legal matter referring to the said particular expressed in the digest, and which is, without any doubt whatever, in force at the present time, by virtue of the reasons hereinbefore cited.

What has just been stated is convincing that it is an obligation of the fiscals of the six audiencias of the island to hand in the report to which article 456 of the digest refers, a duty of which the office of the fiscal of the supreme court sent due reminder.

All of them have punctually complied with the said instruction, with the exception of the fiscal of the audiencia of Habana, who reported under date of July 15 that although he sent the statistical data that was necessary, in accordance with prior instructions from this office, he could not make a report in detail as he desired, by reason of the short time that had transpired since he occupied the position, which did not permit him to judge for himself of the movement of cases and matters, "believing himself, under the circumstances, to be only required to forward his personal impressions."

Therefore, when under this state of things there had to come to the fiscal's office of the supreme court by authority of the law itself, the reports furnished by the fiscals of the audiencias of the island, this office did not believe it natural, and much less proper, to hold back information of such vital public interest as the express and clear ruling that imposes upon them the duty that we have seen, which is not effective as to the fiscal of the supreme court; but a rational interpretation causes the understanding that it should be completed by the action of the latter, in order that all logical consequences may be derived and all the necessities in obedience to which the collection of the said reports at the fiscal's office of the supreme court may be complied with, and in the absence of an expressed legal precept or ruling good will can very well take the place of the silence of the law, when, as in the present case, the preparation of this report, which is now being carried out, responds to a necessity and is understood to be a positive advantage.

The present work has not been limited to referring to the reports of the fiscals of the audiencias in such matters as have been set forth by them respectively, but a large part of the same is taken up with the different questions decided by the fiscal's office of the supreme court, and to the appeals for annulment of prior decisions acted upon, for the purpose of making known, principally to the courts, tribunals, and to the representatives of public prosecution, the technical opinion of said office in the matters that have been placed under its cognizance; a purpose which the undersigned has always followed by different ways and means from the time on which, by reglamentary substitution, on January 12 of this year, he assumed charge of the direction of public prosecution in this island, for the discharge of which duties the government that at this time rules the destinies of the country deemed proper to appoint him as regular incumbent under date of April 1 last, a high honor which he has endeavored to merit by complying with the duties of his official position to the best of his ability. Should this report prove a faithful statement of his efforts in the aforesaid sense, his only aspiration will have been fully accomplished.

Habana, August, 1900.

CARLOS REVILLA,  
*Fiscal of the Supreme Court.*

The SECRETARY OF JUSTICE.

#### PART FIRST.—CONSULTATIONS AND REPORTS ISSUED BY THE FISCAL'S OFFICE OF THE SUPREME COURT IN MATTERS OF DIVERSE NATURE.

##### CRIME OF PREVARICATION THROUGH UNPARDONABLE IGNORANCE COMMITTED BY A MUNICIPAL JUDGE UNLEARNED IN THE LAW.

[Article 362 of the penal code.]

The audiencia of Pinar del Rio appealed on the 16th of January of the present year, 1900, to the office of the fiscal of the supreme court in the exercise of the right conceded to it by article 644 of the law of criminal procedure, by virtue of dissent between the said tribunal and the representative of public prosecution in connection with proceedings instituted for the crime of prevarication against a municipal judge unlearned in the law, who had rendered a sentence contrary to the legislation in force, with inexcusable ignorance. The case was a typical one in this last sense; in the sentence a divorce had been ordered at the petition of one of the parties to the marriage contract in pursuance of a like course of proceedings as that of the verbal trial.

The fiscal of the audiencia, basing his reasons principally on the fact that the judge was unlearned in the law, asked that the case be quashed in accordance with the second case cited in article 637 of the law of criminal procedure. The office of the fiscal of the supreme court, on being appealed to in the manner explained, ordered that the accusation be sustained, and, in addition to the special considerations of the case on which he was requested to pass opinion, recommended to the fiscal charged with executing the order, in a communication that he addressed him on the 25th of

January of this year, the following reasons of general character: "It is beyond doubt that within the facts of the case, judging at least by what the records of the proceedings show up to the present time, there has been no malice in the decision rendered by the substitute municipal judge, nor in any of his rulings in his character as such, in connection with the suit instituted in the said municipal court by Don J. E. asking for a divorce from his wife, Doña C. E., but it is also true that article 362 of the penal code, applicable to the case, foresees a crime of imprudence, inasmuch as, apart from the purposes of the provisions of the preceding articles, it does not punish a judge who knowingly incurs in prevarication except when he commits the said crime through inexcusable negligence or ignorance. How far can this ignorance be understood to reach? When can it be said that the ignorance is inexcusable? It seems extremely difficult to answer these questions in a general way; the application of the rule can only be applied in each case, and it is true that the fact of the judge being learned or not learned in the law will greatly influence as to the interpretation, more or less restricted, that may have to be given to the said matter; but the said elasticity of the same, by reason of the distinction that has just been made, can not be so great as to exclude from the culpability pointed out in the aforesaid article of the code any judge unlearned in the law, because it would be equivalent to furnishing him with a safe conduct to violate all laws, invade all rights, and disregard all interests, which would be extremely dangerous if it were granted to any citizen, but which is absurd, and dangerous at the same time, if it is given to one who in fact, and by requirements of law, discharges the social function of causing strict application of the same. It might be said that it is improper, at times unjust, to confide such duties to inexperienced hands; this may be ground for an argument against the system, with which public prosecution can not occupy itself, as its duty is to adjust its opinion to existing conditions, without its being permitted to theorize as to points of criticism and of little benefit with reference to the so-called prevailing rights. Therefore, within the established system, judges unlearned in the law exist, and if the general principle is laid down that they do not err through ignorance, in addition to establishing a distinction which article 362, already cited, does not authorize, the only defense that society has against those who administer justice is swept away, and impunity is proclaimed which in reality is detrimental to it, and the consequence of which without doubt would be fatal in practice. If, on the other hand, the nature of the penalty imposed by law on such crimes is studied, it will be seen that the imposing thereof is neither repugnant to reason nor to an upright and intelligent conscience, as it does not imply any corporal punishment, but simply the temporary and special deprivation of rights, which is the least that the public can agree to in its just and necessary defense against those who administer justice with inexcusable ignorance; that is, to limit their rights to exercise such functions, at least for a specified time. Therefore in the present case it would be extreme severity to cause the substitute municipal judge of ——— to suffer imprisonment, and any court of law would hesitate in doing so; but it is a very rational thing to deprive him of his office in order that he may not continue to apply the law of which he is so ignorant and to administer justice, in which delicate matter he exercises so little care. The *summum jus* in this case does not constitute the *summa injuria*, but, on the contrary, the only practical means of defending social order. Besides, the principle embodied in article 365 of the code is a proof that the distinction that you have established for the benefit of judges unlearned in the law can not be admitted. The functionaries of the Government are not exempted from a like responsibility from that of the judges. The former may or may not be learned in the law; there is no legal provision exacting said condition, but nevertheless, for them, within the special order of their functions there exists the crime of intention, that is to say, knowingly committing it, and the crime of culpability, or that is, inexcusable negligence or ignorance, which they may commit in the application of the laws. The precept of article 2 of the civil code, according to which ignorance of the law does not constitute an excuse for noncompliance therewith, although neither for its object nor its intent can it contain any direct or closely related precept to the matter under consideration, is no reason that its general scope should be set aside in any case, because if the law has to be complied with in a manner in which no one can allege ignorance, and if our laws admit the principle that persons who are in certain conditions may be punished for breaking their precepts, how can it be sustained that such persons were ignorant of the laws whose duty it was to apply them? This is the doctrine advanced by the supreme court of Spain in a sentence passed on the 9th of November, 1887, in a case of prevarication similar to the one in question.

#### COMPLAINTS FILED WITH THE FISCAL OF THE SUPREME COURT.

As may be proved by the statistical data contained in the statement of the business done in the office of the fiscal of the supreme court, the complaints amount to 16 in



the first half year and to 28 in the second, that have been acted upon by this office. The comparison of the two stated amounts shows an important increase as far as the second period of time is concerned, a knowledge of which matter permits us to affirm that it is due to the complaints known as "denuncias;" and the said growing proportion is undoubtedly due to an error which would be lamentable were it to become general.

The fiscal of the supreme court, as chief of public prosecution, should not have direct intervention in the summary proceedings. Paragraph 15 of article 452 of the digest of 1891, declared to be in force by order 92 of 1899, only authorizes him to study the proceedings after they have been brought to a close. The unanimity of action of the public prosecution, which is always invoked and which is a basis of all exact practice, can not have so great a reach as would produce a complete condition of anarchy, interfering with the order of functions of each organism and confusing their respective spheres of action. To the representative of public prosecution before the supreme court pertains the fuller inspection; but he must take action through the fiscals of the audiencias, and exercise the said inspection a posteriori in the manner that is clearly set forth in article 456 of the aforesaid digest. Therefore the ideal of every act relating to the proper administration of justice should be brevity and the speedy prosecution of the case, thus promptly restoring violated rights; and from the same moment in which the fiscal of the supreme court is unable, for the reason stated, to appear before any court of instruction to directly initiate a case, and he has to transmit the complaint filed before him to the proper fiscal of the audiencia, in order that the latter may appear before the functionary to whom our laws confer the duties, further procedures are added which cause necessary delays and which are more directly detrimental to the complainants themselves than to anybody else. At the present time when legislative reforms all tend to the securing of rapid summary proceedings, the practice which is followed by the interested parties in the punishment of crimes is extremely vicious, by appealing to the office of the fiscal of the supreme court, instituting useless procedures that militate to their own detriment, and is so much the more unnecessary, inasmuch as, the case already initiated, they could appeal to the public prosecution, stating that which they might deem proper to cause the latter to determine upon a special inspection of the said case, which is rarely refused even in cases in which there exists, so to speak, the least justification for such an act.

So convinced are we of the evils that arise from this condition of corruption that we have studied with great care the method of removing it, or at least to prevent its becoming general; but after some hesitation we have arrived at the conclusion that the clear text of articles 262, 264, 266, and 269 of the law of criminal procedure absolutely prevents it; furthermore, by article 262, imposing the obligation to denounce crimes upon those who may have knowledge of the same by reason of their positions, it points out the public prosecution of the office called upon to receive the complaints. A like apparent preference is established in article 264 concerning those who might have the said knowledge from different reasons than those mentioned; but without ignoring that the public prosecution is the one most directly obligated to prosecute the crimes by exercising the penal action, which as a representative of public vengeance the law places in its hands, let us understand two things, first, that from the order followed by the said articles as to determining the functionaries before whom complainants must appear, a legal preference can not be deduced precisely and strictly; second, that for the said reason the requiring of interested parties to appear, as expressly established by articles 262 and 264, before the public prosecution, the proper tribunal, the municipal judge or judge of instruction, or before a police functionary, as the case may be, is simply the exercise of a power.

It can not be denied that the reading of the sundry precepts that are contained in title 1 of book 2 of the law of criminal procedure is liable to cause doubt, from its being, at least in our opinion, somewhat indefinite. It would have been preferable that without ignoring the nature of the respective obligations of each one of the functionaries just mentioned, and without limiting in any manner whatsoever the full right that interested parties should have in the matter under consideration, that the said right be somewhat more precisely stated, giving a course to the proceedings in the sense that before the judge of instruction called upon by law to initiate the summary proceedings, and in his default the municipal judge, the only functionaries who with inherent jurisdiction can, according to our laws, act in the investigation of the crime and secure the safe-keeping of the culpable party, by filing before them the complaints, but even admitting the ambiguity of the law of criminal procedure concerning the subject just mentioned, and as we have already stated, precisely by virtue of said ambiguity, the interested parties may practically supply that deficiency by always appearing in the first instance and producing and filing the complaints before such functionaries as we have last mentioned; by mean of which, and reserving the right to appeal before public prosecution, in necessary cases, a

saving of steps and delays will be made, which delays might at times be detrimental to the rights in the proceeding in which action is taken. It is but just to state that in practice this method has been followed in the majority of cases, good common public sense having supplied that which the law did not provide for, and which it seems to have wished to leave in charge of the former; but even if this is true this office has nevertheless been puzzled by the frequency with which complaints have been entered before it, under a procedure which is the correct one in certain cases, such as when the complaint relates to any responsibility on the part of functionaries of the judiciary, or when they proceed from government or administrative centers, but which procedure has at times been devoid of just grounds. We have seen interested parties undertake a long trip to this capital from their places of residence for the purpose of presenting before the fiscal of the supreme court a complaint which doubtless could have been entered before the court of the place of their residence, or if not so, before the proper fiscal of audiencia; and all of this causing delay to the first summary proceedings, which perhaps could have been brought to a close within the period of time that the said trip occupied, as well as the procedure that followed the complaint, which was also delayed on account of the distance. Let it be considered how detrimental such a system can be in a country like ours, in which, unfortunately, the problem of proper communication is still an unsolved one.

If rapidity of procedure is desired as a factor in the good administration of justice, and to which task this office devotes a good part of its efforts, it is highly convenient to strenuously combat all that which may be opposed thereto, and it will be proper for the interested parties, and principally their legal advisers, to take special note of what we have just stated, which is a condensed digest of our studies in the premises, and of the experience acquired in the office which the government that at the present time rules the destinies of the country, has deemed proper to place in our charge, and all prompted by the best wishes toward compliance with our duty.

#### GROUND FOR NONADMISSION OF APPEALS FOR ANNULMENT OF DECISIONS.

[Art. 28, part 7, order No. 92 of 1899.]

During the year just ended one of the affairs that has most engaged the attention of the fiscal's office of the supreme court has been to watch over, in compliance with its duty, the observance of the legal precepts relating to the requirements of form which for the admission of appeals for annulments of decisions are established by articles 5 and 7 of order No. 92 of last year. It has endeavored to avoid exaggerating the strict spirit which the matter already has, without omitting to recognize that by reason thereof the compliance with such requirements of form constitutes an important matter, not alone from the exactions of a precept of law, but because within the prevailing system in the law relating to appeals for annulments of decisions, it was the only means whereby the supreme court was enabled to act in its own sphere as a special and technical court, which does not have cognizance in third instance of matters submitted to its decision.

The public prosecution in charge of looking after the observance of the laws and the integrity of the functions of the courts of justice, has not been indifferent to the said requirements of form, compliance with which by the parties involves a question the nature and importance of which we can not stop to consider from its being a subject of such wide scope, and besides related to so many and sundry questions that the narrow limits of a report prohibit its being treated of. We offer the following table showing the number of appeals admitted that the fiscal's office of the supreme court has offered in connection with article 28, paragraph 11, of the order which regulates such matters among us:

#### *Civil cases.*

Second half year:		First half year:	
1899, declared admissible.....	9	1900, declared admissible.....	4
1899, declared inadmissible.....	1	1900, declared inadmissible.....	0
Total .....	10	Total .....	4

#### *Criminal cases.*

Second half year:		First half year:	
1899, declared admissible.....	20	1900, declared admissible.....	14
1899, declared inadmissible.....	1	1900, declared inadmissible.....	3
Total .....	21	Total .....	17

Naturally two points suggest themselves from the data referring to appeals by the fiscal's office that are noted above. The first is flattering to the office; as in the 52 appeals taken only 5 of them have been declared as inadmissible, a good proof that in no single case has the public prosecution acted with excessive zeal which so frequently leads to error, but on the contrary has acted in compliance with its duty with the calm justice that should prevail in all its acts. The second is the disproportion between the number of appeals taken and the number that have been declared nonadmissible, in civil and criminal cases, as a result of the said appeals.

Order No. 92 of last year has undoubtedly been less strict in the matter of admission of appeals in civil suits than our former legislation was; and to be convinced thereof it is sufficient to compare the precepts for admission established by articles 5 and 7 of said order, which we have hereinbefore cited, and which are in force both as regards civil as well as criminal matters, and those contained in article 1727 of the law of civil procedure in relation to the first clause of article 1726, which were annulled by the express declaration contained in article 101 of order No. 92 to which we are referring.

The different provisions that exist in the legislation in force regarding the matter referred to, as compared to the former, may serve in a certain manner to explain the difference in the number, in so far as they relate to the declaration of being improperly admitted, of appeals of both kinds, as applying the same principles to the admission of both civil and criminal cases by reason of the special nature of one and the other, a greater room for action is given to the first named. It is sufficient to note in proof thereof that in civil matters there exists the infringement of doctrine, which offers a broad base to the rights of the appellant, by reason of the greater scope that jurisprudence naturally has as the fountain head of law.

It is not entirely improper to state here the urgent necessity of creating a body of officially appointed lawyers, as only in this manner can it be rationally expected that the defense of the rights of indicted parties, insolvent in their immense majority, can have the scrupulous care that their management requires, and it is sufficient, after taking into consideration that in the province of Habana, where the said necessity is more severely felt, there have been initiated within the year ending on the 30th of June, 6,166 cases, to understand that the obligation of defending them on the part of the lawyers of the capital is overwhelming, as it is in this city and before the audiencia that the proceedings connected therewith will take place.

#### GROUND'S FOR NONADMISSION OF PARTS OF APPEALS FOR ANNULMENT OF DECISIONS.

[Paragraph 2, art. 23, order 92 of 1899.]

It frequently happens that parties appealing for annulment of decisions allege different reasons or grounds, taking advantage of the right thereto granted by clause 4 of article 5 of the order which regulates with us matters of appeal for annulment, public prosecution from the beginning abstaining from objecting partially to appeals in cases in which the said method seemed to be applicable, or that is, when the requirements of form exacted by law relating to some of the said reasons were complied with, without such exactions being applicable to the other alleged reasons, by virtue of which the latter might be objected to.

The said opinion was very quickly rectified, as in reality it was not based on solid grounds. On the contrary, it is of interest that the problems presented before the court of appeals shall come in such a manner that their terms may be perfectly defined. When this is not the case, there are no proper grounds to solve them, as the court can not, nor must not, supply anything. These are the grounds on which are based the requirements of form, and for which reason all efforts tending to simplify the terms in which the verdict of the appeal for annulment must be rendered, every act tending to take away from the proceedings in connection with the appeal that which, according to good principles, should not be retained therein, has logical and legal grounds in the case of paragraph 28 of the order relating to appeals for the annulment of decisions, and may, and should be, recommended to attain the fundamental end that we have pointed out. The public prosecution adjusted its action in accordance with this opinion, and on the partial objections to appeals for annulment of decisions as to securing from the chamber of justice of the supreme court the declaration of their having been improperly admitted, the said action has been seconded by the said court, which has not only accepted it as good and has decided various cases in accordance with the petition, but has also in recent cases objected to an appeal in its totality, declaring only a part of the appeal to be in order, and in consequence it was ordered that the proceedings relating to the appeal be continued on the other grounds produced which remain subject to such action.

## FINAL NOTIFICATION.

[Clause 1 of art. 5 of order 92 of 1899.]

The fiscal's office of the supreme court which, as has been stated in another place, has scrupulously acted, as regards compliance of the appellants, with the requirements of form exacted by articles 5 and 7 of order No. 92, it being understood nevertheless that there could and should be given to the first clause of the said articles a broader interpretation, that would, so to speak, make its precept less strict. This precept demands or exacts that the document whereby the appeal for annulment of decision is made shall state the date of "final notification" of the decision appealed against. The fiscal's office understood that in order to be able to determine the scope of the said precept it was necessary to study the reason of its existence. As to the said order, it was obligatory to compare it with other legal principles. Articles 211 and 212 of the law of criminal procedure provide that the terms within which all kinds of appeals must be made shall be counted from the time of the final notification to the parties; its provisions do nothing further than set forth something that is elementary in matters of procedure. Among such precepts we find the explanation of the requirement exacted by clause 1 of article 5 of order No. 92 of 1899. The author of this legal ruling had wished that the court appealed against or to, on deciding as to the admission of the appeal for annulment of decision, and in due time the court that would have cognizance of the latter, might be able to judge, with the document before it, of the period within which the appeal was established. This was more especially to be taken into account with regard to the second-named court, which, in case the appeal should have been taken for infringement of the law, would have to have before it, simply the certification of article 8 of the aforesaid order. As a consequence of the foregoing statement, when the appellant did not give the date of the final notification to the parties, and only of that given to him, and this latter being compared with that of the documents whereby the appeal was made, it would clearly prove that the appeal was filed within due time, even when said comparison would have to be made within the said date of the decision appealed against. The aforesaid requirement thereby remained complied with and its legal necessity should be thus understood. This theory has been repeatedly sustained by the fiscal's office before the supreme court, and the latter has always been adverse to our opinion, giving to the law at the indicated point a literal interpretation, and rendering in the said sense two decisions, both on the same day—the 25th of April of the present year, according to which the appellants must state in the documents presenting appeals the date of the final notification that may have been made respecting the decision appealed against, and without subordinating the fact to any other consideration whatsoever.

## THE CASE OF AN INDIVIDUAL PARDONED DURING THE INVESTIGATION OF AN APPEAL FOR ANNULMENT OF DECISION FILED BY HIMSELF.

This question has frequently come up in practice during the first half of the present year, either through the application that audiencias made of the general pardon granted in order No. 22 of the military government of January 16 last, or by special concession by virtue of the decision of said government. In the first case the audiencias informed the supreme court of the abolishment of penal action, and at the first opportunity it was transferred to the public prosecution, which sustained the opinion adopted by the chambers of the court to the effect that no proper time existed for suspension of proceedings relating to appeals for annulments of decisions, which suspension could only take place by voluntary consent of the appellant. The reasons that sustain the decision are contained in the following paragraphs:

"The fiscal before anything else understands that in view of the terms of the decree of January 16, order No. 22, wherein no distinction whatsoever is made respecting pardon of prosecuted parties to be punished with imprisonment, the said audiencia (that of Santiago de Cuba) has acted in conformity with the law on adopting said resolution, the much more so if it is taken into account that in practice the said order of pardons is being complied with. Furthermore, the said court having acted in the manner in which it has, and having confined itself to its rights, it is necessary to start from the situation created by virtue of the said resolution to study and agree upon that which this court should decide in view thereof. Viewing the matter from this standpoint, it must be admitted that it is anomalous that a prosecuted party against whom penal action has been abolished should continue to make use of appeals against the sentence that condemned him; but it is necessary to accept this condition of things, as toward it we are carried by the principles embodied in matters of appeal for annulment of decisions. I will try to prove it. In the appeals for

annulments of decisions there is held in view not only the interests of the party making the appeal, but a higher interest also, i. e., that of establishing correct legal principles, in consideration of which, to a certain point, the interests of the accused party are of little importance as compared to that of the latter, which is all-important. The said idea of principle may be followed by any interested party, and when he presents the problem and it is accepted as being properly stated, without detriment to deciding later on as to its grounds, it is then he alone who may hold himself aloof, requesting that the question be not decided. In the present case this does not happen. There is an appeal that the accused party has filed, which is being followed out in due legal course, and in this position the fiscal understands that it is not possible to interrupt the progress of the procedure; that the tribunal should act as long as there is any effort made by the party, without taking into consideration the pardon which affects the condition of the prosecuting party as regards the carrying out and effect of the sentence, but which in nowise relates to the infringement of law, which is the only point of which this tribunal has cognizance, and which is a matter that may be cleared up and defined with or without the pardon of the accused party. Objection might be made that penal action has been abolished as a consequence of the pardon. The fiscal understands that, strictly speaking, no criminal suit is instituted when an appeal is filed before the supreme court. The suit has ended, properly speaking, with the sentence of the court a quo, for which reason it makes final declaration as to facts, and for which reason, having declared penal action abolished, it is not possible to continue a suit nor execute a sentence; but there is not a real legal obstacle to the deciding of an appeal for annulment of decision, even when it is declared to be admissible, and giving rise to the necessity of rendering a second sentence in conformity with article 38 of our law relating to appeals for annulment of decisions and the question of pardon again coming up with importance and practical value, because already at that time the mission of the court of cassation has ceased as an exclusively technical court, and its decision may and must be considered under the aspect indicated, inasmuch as it must affect the condition of the accused part."

PROJECT OF THE FISCAL'S OFFICE OF THE SUPREME COURT REFERRING TO THE CONTROL OF THE ADMINISTRATION OF JUSTICE EXERCISED BY THE SUPREME COURT AND APPROVED BY ITS CHAMBER OF CONTROL.

[Clause 1, art. 8, of order No. 41, 1899.]

The legal precept that we state in the heading of this chapter imposed upon the supreme court of the island of Cuba the duty of exercising due inspection and vigilance over the administration of justice, without specifying the form in which it was to be done. The digest of 1891, in chapter 14, contained general rules that might serve to determine the scope of the said inspection, but without specifying the rules to which it should be adjusted. Article 371 of the same digest, comprised in the chapter referred to, submitted the control of the matter, in so far as one of the forms of inspection was concerned, to the regulations that were to be adopted, the preparation of which was a felt necessity from that time, but was not satisfied. With the said absence of explicit precepts in the premises our supreme court of justice, created by order of April 14, 1899, entered upon its functions. Therefore, it was absolutely necessary to supply the said deficiency, and as soon as the court was instituted, and having commenced its tasks on the 1st of June, 1899, it first took up the matter of regulating its interior management, to which end there were prepared and approved the regulations that are to-day in force, and afterwards the opportunity arose of attending to and organizing the inspection and vigilance that it would have to exercise over the administration of justice, a study which could not be carried out before the courts of justice were modified and reconstructed, under the new form, by virtue of order No. 80 of the series of last year. The fiscal of the supreme court was charged with the preparation of a project for judicial inspection, which he presented at the meeting of the board of control on the 20th of April of the present year, accompanied by a statement pointing out the reasons upon which the work was based and the procedure which, in his opinion, should be followed to secure the definite approval of the project. We believe it proper to insert here the said statement, which, verbatim, says:

"To the chamber of control: The first clause of article 8 of order No. 41 of the military government of the island (last year's series), in conferring on the supreme court the right of looking after the administration of justice throughout the entire Cuban territory, has explicitly authorized the said court to adopt, without any restriction whatsoever, all measures of inspection and vigilance that may tend to make visible and practically correct such defects or abuses against which private initiative might

prove of no avail, and which, from not constituting crimes or mere errors that can be corrected through appeals in accordance with due procedure, may, nevertheless, come within the scope of reprimand or cause a recommendation to be made to the government for the abolishment or change of the laws in force. A like liberty granted to the supreme court for the exercise of the right referred to, for the same reason that it is not restricted by articles 366 to 385 of the digest, from the moment that the decree of April 14 aforesaid has only declared in force and applicable to the highest court of Cuba the other precepts of the said digest expressly mentioned in articles 8, 12, 18, 19, 24, 25, 30, and 40 of order No. 41, allows a system of inspection to be studied and enforced which, different from those heretofore existing, may give real and practical results. To attain this end it will be sufficient, inasmuch as it is not possible to invent other procedures than those described in chapter 14 of the digest, as judicial independence will not allow vigilance, except as a result of the administration of justice, to simultaneously establish on the one hand a statistical bureau which, without interrupting the progress of the courts, shall serve to collectively make known, within the periods of time that may be determined, the work finished and pending, and at the same time to study the progress of prisoners' cases, and, on the other hand, a series of annual visits to be made by functionaries of higher rank than that of the parties visited, which will allow due appreciation to be made in all its details of the order followed in our courts of justice and of the advantages or disadvantages of our institutions. But as upon the manner of regulating the said statistical matters and visits will depend, to a great extent, the success of both services, the fiscal, accepting and making his own one part of the project which the associate justice has presented to this chamber of control, but with modifications and extensions of evident utility, presents the following bases for the purpose of complying with provisions contained in clause 1 of article 8 of order No. 41, requesting the chamber, should it deem them correct, to adopt them, and if we should consider that it did not have the right to do so, to submit them to the decision of the department of justice.—Habana, April 19, 1900.—*Carlos Revilla*."

Recently, and after the approval of the project presented by the representative of the public prosecution who makes this report, it was forwarded to the department of justice for its sanction. The circumstance of this latter requisite being still pending prevents us from making remarks, which we otherwise would not omit, with reference to the advantages which, in our opinion, the final approval of the said project must of necessity produce, inasmuch as in general terms there need be no question as to the necessity of adopting measures of the said kind, a necessity which we have already seen is recognized in the laws themselves that have treated of this matter.

A PETITION FOR ABOLISHMENT OF PENAL ACTION BY PUBLIC PROSECUTION CAN NOT REQUIRE THAT THE FISCAL OF THE SUPREME COURT BE CONSULTED BY THE COURT THAT HAS TO DECIDE THE SAME.

[Art. 644 of the law of criminal procedure.]

The first section of the criminal chambers of the audiencia of Habana having recommended that the fiscal of the supreme court be consulted in a case in which the public prosecutor of the said audiencia had asked for the abolishment of penal action, from the fact of the accused party being comprised in a general pardon, it was decided by this fiscal's office that the consultation was not in order for the reasons contained in the communication dated May 19, of this year, which is as follows:

"To the president of the audiencia of Habana. Sir: Under date of 12th instant I had the pleasure of acknowledging receipt of your communication of the 11th inclosing case No. 23, of 1899, from the court of Guadalupe district of this city, instituted against P. S. del C. and J. B. R. for swindling. The said case has been sent to me by virtue of a decree of April 30 last, issued by the first criminal section of that audiencia, which court has cognizance of the same. The said decree is based on the provisions of article 644 of the law of criminal procedure, and therefore the suit referred to has been sent to this office in consultation, in order that it may decide as to whether the action should be sustained or not, by virtue of dissent as to the said point between the public prosecuting attorneys of that court and chambers. The latter recognizes in its decree that the case of article 644 is not the one that it is called upon to decide, and declares that it applies to said article by reason of analogy. The first point that this office has had to examine is the following one: Is it proper to apply the precepts of article 644 in the manner that the criminal chamber of the said audiencia has done? Is it authorized to present the problem that it sends in

consultation by virtue of the right that the said legal precept grants to it? To this question of form all others are subordinated, both because it is so justified by the inherent nature of this matter, as well as because in general terms and in law all questions of legal formality shall have precedence until such times as the problem under discussion shall be presented in due form. The said question of form has been decided by the first section of the criminal chambers of the said *audiencia* affirmatively; that is to say, it holds that the present case may be proceeded with in accordance with what is established in article 644, already cited, on grounds of analogy. The case as presented is as follows: The fiscal of the said *audiencia* withdraws his action as to the accused P. S. del C. from understanding that it is comprised in order No. 22, this year's series of the military government relating to pardons. The chambers hold as improper the petition of the public prosecutor, and bring the point to the notice of this office in consultation as to whether it is proper to continue or not the charges, basing its opinion on the article of the law of procedure that has again and again been cited. The opinion of this fiscal's office of the supreme court is contrary to that of the criminal chambers in the matter under consideration whereby assertion is made that it holds the said consultation to be out of order, and as a consequence of the same that it should abstain from treating the matter on legal grounds without rendering any decision whatsoever in the premises. The reasons upon which the foregoing opinion is based are the following: It understands, in the first place, that in matters of legal procedure, inasmuch as the interpretation of the provisions of the law that cause them to embrace new cases is not completely thrown aside, the reasons that serve as a basis for applying it should be judged with a specially restrictive judgment, as the law of procedure from its inherent nature must be special, concrete, and specifically clear. Within the general laws that do not relate to matters of form, it would be proper to make groups of sundry matters by reason of analogy more or less apparent; but in matters of procedure a formula is provided for each case, and only in exceptional cases can it be made to embrace others. Narrowing still more the examination which is being made of the present case, it is seen that article 644 establishes an exceptional procedure. There is something in it that extends beyond the normal; a special case is referred to in which a consultation is authorized; and this exceptional procedure that the law gives to a special matter can not be made to cover other different ones, because by virtue thereof it might be converted into a general rule while being only a matter of exception. In the opinion of the undersigned the preceding serves to show that reasons of analogy are not sufficient to be interpreted as giving a broader reach to article 644 of the law of criminal procedure. He understands, besides, that in the present case there does not exist the reason of analogy that has been offered. In effect, in the event of the dismissal of the case, asked for by the fiscal, the latter exercises the right of penal action, maintains and continues it until the moment in which the court renders its decision, and the matter of dissent between the one and the other precisely rests upon the form and manner in which the said action that is being exercised shall be decided; it might be said that the said action was about being passed upon, by virtue of which any of the solutions pointed out in articles 637, 641, and 645 in accord therewith may be adopted. In the dissent in the premises between the fiscal and the court the highest ranking member of the former may decide in accordance with procedure established by article 644; in it is involved a question of legal grounds that is intimately related to and is derived from the assumed position of public prosecution. When the latter, by reason of a pardon or any other cause, suspends action, it holds itself aloof therefrom; after assuming this position nothing further is to be done, because the exercise of the action is a necessary condition of existence for the suit in our system of criminal procedure, and when a suspension is demanded there is a tendency to decide as to said act in a special and well-defined form; while desistence from action continues the suit *ipso facto* without life and ends, but not like in the case of suspension demanded by the fiscal, because the latter understands that the exercise of the action logically leads to the said legal solution; but by reasons certainly more elementary, and which are the same ones that prevent a decision being rendered in one or the other sense as to an appeal interposed from the moment in which the appellant separates himself therefrom; it might be said that in the case of suspension there is a legal problem, and in that of dissent one of pure form. Therefore, in the opinion of the undersigned, it can not be pretended by the court that an action be sustained from which public prosecution has desisted, as it is likewise impossible for the highest ranking functionary of the public prosecution that may have adopted such action, to annul the acts of the latter when in form they are adjusted to law. Said acts performed under such conditions can only involve the corresponding responsibility."

## COMPILATION OF THE ORGANIC RULINGS FOR THE ADMINISTRATION OF JUSTICE.

[Law of January 5, 1891.]

In the statement which the fiscal's office of the supreme court forwards with the project for the organization of inspection and vigilance in the administration of justice, which has been hereinbefore transcribed, reference is made to the law which compiled the organic rulings for the administration of justice promulgated on January 5, 1891, and this office has frequently been under the necessity of referring to the same in many cases, wherewith it has had the opportunity of judging as to the prevailing doubts respecting the same being in force. The public prosecution could not but come to some conclusion in the matter, the importance of which was proved by the advent of new cases, in which the problem of its being in force was parallel with that of the resolution that might have to be rendered.

It was not very difficult to settle the said point, inasmuch as the orders themselves, which with legislative effect have been promulgated among us, have removed, in our opinion, to a very remote distance, the possibility of discussion as to whether it is in force or not. In effect, the argument employed against the affirmation of this fact is based upon the circumstance that a change having been made in the sovereignty of this island, it seems that the effects of a law which in a certain manner is only of an administrative nature should cease; and the said deduction seems to be upheld in the proclamation addressed to the people of Cuba on January 1, 1899, by Gen. John R. Brooke, the first governor of this island under the present régime, in the second paragraph of which it is stated that the civil and criminal codes shall remain in force; and even when the said declaration may have been interpreted, as in fact has been done, in the sense that all civil and criminal laws were declared to be in force, it seemed unquestionable that within the two said groups the law in question could not be placed, taking into consideration its character, to which reference has already been made. The principle is perfectly proper, considered as a general thesis, but the law of which we are now treating regulated the functions of the courts which, in fact, they continued to exercise after the ending of Spanish sovereignty in the same manner as heretofore, and it was not rationally possible to disregard its provisions as the only law governing said functions, without immediately substituting them by others having the same mission. But we have stated that it is not necessary to employ arguments of the said kind in order to arrive at the conclusion that the law of 1891 is still in force with us, and this is the fact. In clause 5 of article 8 of the order establishing the supreme court, and in those marked with numbers 12, 18, and 30 of the same order, the said law is made mention of in a sense from which it is deduced that it is in force. This fact is stated with greater precision in article 19, which speaks in general terms of the digest in force in referring to the aforesaid legal ruling. Exception may be taken to the fact, and it has already been done; how can the said circumstance be in accord with the express declaration which, with respect to articles 456 to 460 and 452 to 455 of the same law, has been made in articles 24 and 25 of the aforesaid order? Or in other terms which are more explicit: If the digest of the organic laws was in force at the time of issuing order No. 41 of 1899, of which we treat, and its article 19 thus states in referring to the digest, why, then, should its articles 456 to 460 and 452 to 455 impose upon the author of said order the necessity of declaring them specially to be in force, with such precision that upon making the said declaration the following words were used: "the same as if they were reproduced in this decree?" The entire law being in force, was not the part likewise that the articles referred to doubtlessly included? The argument presented in this manner seems to be acceptable, but its reply is had by solely specifying more fully the opinion which in this matter has been all along sustained by the fiscal's office.

Order No. 41 establishing the supreme court of the island of Cuba, the same as No. 80 reorganizing the present audiencias, is an organic decree which contains special rulings as to the functions and régime of the courts of law to which they refer. The digest of 1891 contains rulings of the same character, at the same time that it also regulates other matters not contained in the said orders, and by virtue of the latter only being the latest legal rulings posterior to the said law; their precepts are derogatory to those of the law wherever there may be antagonism between them; and in order not to incur the danger of such antagonism, which in fact the author of the orders tried to avoid, the formula we have seen was employed, containing emphatic expressions for the removal of all doubt as to what were his manifest wishes; and comprehending, without any additions or changes, all the principles of the articles of the digest already enumerated in the decree establishing the supreme court of the island of Cuba. A like declaration was made, and in the same identical form, in



articles 30 and 32 of order No. 80. Thanks to it, the rules of general character as to points connected with the régime and functions of the courts of law were especially applied to those newly established; and such a ruling is not incompatible with the principles of validity that the said special decrees recognized in a general law at the same time that they organized the administration of justice among us. Some matters comprised in the said law were in reality abolished by the promulgation of new precepts established by the orders themselves, and we proceed to prove it. The rules comprised in title 11 of the said digest referring to the conditions for entering and advancing in the judicial profession are in the condition of those that we have just spoken of, as order No. 41 contains two sections that established the present legislation, based of course on a very different foundation from that which prevailed in the said law; this is the reason that we have always considered it absurd to allege rights that may be founded on the precepts of the digest, and especially so in the question to which we now refer. On the other hand, all matters of disciplinary jurisdiction regulated by the said law and passed over in silence by orders No. 41 and 80 we must accept as wholly valid, for which reason also, after both were promulgated, they continued in force in conformity with provisions of chapter 18, title 2, of the compilation as referring to licenses to judicial functionaries, provisions that were substituted by that contained in order 194 of last year, which expressly regulates the matter, declaring in the introductory paragraph thereof its purpose, whereby a new proof is furnished of the rational foundation upon which, without doubt, is based the opinion which we have just explained, which opinion might be synthesized in the following manner: The law of January 5, 1891, is undoubtedly in force, but the precepts contained in the orders which have regulated certain matters of which it treats have greatly modified its provisions, and inasmuch as by the said orders being special and posterior they annul the said law in matters to which they refer, such as the organization, working, and régime of the courts of law established or changed by orders No. 41 and 80 of last year, the precepts of the law not being in force except in so far as they are expressly accepted by the said orders.

#### EXECUTION OF FINAL DECISIONS IN PENAL MATTERS.

[Article 988 of the law of criminal procedure.]

In the matter of a complaint brought to the notice of the chamber of control of the supreme court, it was stated that in the opinion of the second section of the criminal chambers of the audiencia of Habana, article 3 of order No. 92 of last year contained a legal precept that modified article 988 of the law of criminal procedure, rendering it ineffective. The fiscal of the supreme court, being called upon to give his opinion in the matter, presented it entirely contrary to that which the said second section of criminal chambers of the audiencia had been acting upon, which, as we have already stated, had cognizance of the complaint referred to, the court stated its conformity with the opinion of the fiscal, whereby the legal possibility of acknowledging that article 988 had been rendered ineffective was not admitted, for the following reasons:

First, because the precept of the order relating to appeals for annulment of decisions, which is cited, does not contain any affirmation derogatory respecting the precept of article 988 hereinbefore cited, and such derogation is not presumed. It might happen that in practice the precepts were incompatible, in which case the most recent one would have to prevail; but this is not the case in the matter of which we now treat, because the provisions of both may be complied with without antagonisms or clashing.

Second, because order No. 92 has not established new appeals against decisions to which article 988 refers, nor has it essentially modified the effects of the same, it being possible to affirm that the same reasons that prompted the provisions of article 988 at the time of its promulgation exist to-day, and the fact has been explicitly recognized by order No. 92 of 1899 by not directly or indirectly referring to the former, leaving it *de facto* in force.

Third, because in all cases the words "it shall be legally final" that are contained in the aforesaid article 3 of order 92, referring to the conditions that may be established in criminal procedure when the period of filing the appeal for annulment of decision shall have passed, do not prevent the fact of such a right being declared in the form established in article 988 of the law of criminal procedure.

Fourth, because this last named precept is of practical utility, inasmuch as it states in a precise manner, by means of the same, the moment in which action must be commenced for the execution of final decisions.

## ATTACHMENTS OF PROPERTIES OF THIRD PARTIES.

[Article 1452 of law of civil procedure.]

The fiscal's office of the supreme court having under study a complicated matter, concerning which the department of justice asked for a report from the supreme court, by virtue of which its chamber of control had to have cognizance of the same, in accordance with provisions of clause 3 of article 8 of the order whereby it was established, taking up one of its points referring to the damages derived in practice from the right granted to a party to an executive suit by article 1452 of the law of civil procedure, decision was rendered by the representative of public prosecution in the following terms:

"Third question. The department of justice asks these chambers to report as to the legislative measures that may be adopted in view of the complaint of Mr. A.

"The latter affirms that in practice it happens that properties of third parties are maliciously pointed out, for the purpose of placing attachments thereon, in suits to which they are not parties, and this forces them to defend in the ordinary course of law their rights by means of a procedure of prior right as described in section 3, title 15, book 2 of the law of civil procedure. It can not be denied that this has at times happened, nor that in reality it does not seem right in equity for a person protected in his rights by a perfectly legal title to be obliged to have recourse to a slow and costly procedure, subject to all kinds of incidents, and during which he may find himself deprived of the possession of his properties, simply because the plaintiff in a suit in which the third party so injured has no reason to interfere has utilized the rights or authority which article 1452 of the law of civil procedure has placed in his hands by pointing out properties which in reality do not belong to his debtor, but are thus presumed to be his until the contrary is proven. This may happen as regards all kinds of property, but the case more and best described is the one in which the attachment is ordered on immovable property, as in accordance with the precepts in force the recording of title would seem to be sufficient guaranty of the rights of the third party, and the said guaranty is not solid or effective in practice when not even the title to the property, nor its being duly recorded in the property register, prevents the owner, by virtue of a decision of the judge ordering the attachment (based on a statement made in a suit by one of the parties thereto, more or less maliciously as the case may be), from finding himself forced to obtain the declaration that his title is perfect, by means of a suit at law establishing his prior rights. Therefore under this aspect the owner who has his title duly recorded has no advantage over those who have not complied with said conditions; one and the other must equally establish his rights by means of the same kind of suit, and will have the same rights; and for this reason and under these circumstances the guaranties of the law become illusory. In practice such absurdities have been noticed and means have been looked for whereby to escape from the strict appliance of principles. The principles of the laws of *partidas* (promulgated by King Alfonso XII) articles 2 to 4, title 23, section 3, have been invoked for the purpose of allowing the entrance to the executive suit of a party who may not be a party thereto except by reason of being injured therein (thus giving a legal possibility to his acts in the suit), or for whose benefit the attachment has been declared null and void or the decision modified whereby it was made; and nevertheless neither the one thing nor the other does our law of procedure authorize; that procedure which equity demanded is nothing further than a misappliance of the law, not sanctioned by any precept whatsoever, as the laws of *partidas* are not in force, and much less can any part thereof be applied to matters of procedure. Our mortgage law being based on the purpose of guaranteeing immovable properties, and it being, of all our constituted laws, the factor held in highest esteem, it is really painful that its precepts may be violated in the manner indicated, through the strict application of our code of civil procedure, which is not commendable for the brevity of the method that it provides, as the undersigned well understands and takes pleasure in recognizing the great importance involved in a legislative change that would place both in accord—the effectiveness of an intrinsically authentic right that the parties to the suit have to its being in every case openly and freely discussed. To be exact, it should be stated that concerning the right of Mr. A, he has not brought to the notice of the department of justice the case that just at the present time has been presented for the consideration of this chamber of control, as the attachment that was levied on his property had reference only to products; and although he might have already recorded his title to the property, the fact of the products belonging to a third party was still possible, as, furthermore, the method and form of dividing labor in properties dedicated in our country to the production or manufacture of

sugar is well known, and how frequently lease contracts are made and executed in different manners, in accordance with the respective conveniences of the contracting parties. From all of the foregoing, the fiscal being called upon to render a decision in the matter presented by the department of justice in regard to whether it would be convenient to adopt legislative measures that would guarantee with greater effectiveness in lawsuits the rights of property owners in connection with attachments levied on their properties by indications of a third party, a plaintiff in a suit in which the said property owner is not a party, and from the nature of such matters, without exclusively limiting himself to the special case of Mr. A, decides at once in the affirmative, whereby he believes that he has complied with the duty imposed upon him by the chamber of control in referring to him the communication sent by the department of justice, of which mention has been made, even if he leaves to the appreciation of the chambers in its entirety the question of deciding as to the form in which said legislative measures should be carried out, and the scope which they must have; this latter a matter of grave importance, demanding due consideration, and which can only be rationally discussed under the supposition that the opinion of the undersigned is already accepted, in so far as it refers to this third question embraced in this opinion. The chamber, however, will resolve.—Habana, April 16, 1900."

The said opinion of the fiscal was accepted, and due to it there has been prepared a draft for the modification of the law of civil procedure that establishes a procedure different from that relating to prior rights to secure the lifting of attachments in the cases to which the paragraphs of the decision above quoted refers.

MODIFICATION OF THE ORDER THAT REGULATES THE PROCEDURE IN MATTERS OF APPEAL FOR ANNULMENT OF DECISION.

[Art. No. 71, order 92, of 1899.]

On the 2d of April of the present year the fiscal of the supreme court presented to its chamber of control a project modifying the method of trial of appeals for annulment of decisions, which recommended changes were in turn accepted with certain amendments. The reasons for the said change were stated before the chamber of control that admitted them, the statement offered by the fiscal being in consequence forwarded to the department of justice, and which statement is as follows:

"To the Secretary of Justice: Sir: This supreme court of the island of Cuba has been able to note in its practice that our law of appeals in force (order of the military governor No. 92 of last year) sanctions a principle in matters of appeal which, although adjusted in part to the precedents of our law, may at times become an obstacle (to prevent an injustice being committed) at the same time that it deprives interested parties of a guaranty which they should not be without, in view of the importance of the matter under consideration. The said principle is that contained in article 71 of the aforesaid law. According to it, when, in criminal suits, public or private accusations (no difference being made between them) should have requested that the death penalty be imposed, and provided the sentencing court should not have imposed it, the appeal for annulment of decision as to the form of filing it shall be adjusted to the general rules which the law itself establishes. Said article 71, being placed in the group of those that regulate the filing, trial, and decision of the appeal for annulment of decisions in death cases, has a significance, so to speak, of setting aside the others, which it would be useless to attempt to ignore. On the other hand, it would not be proper or even possible in practice to apply the same criterion to two different conditions, whereby it follows that the guaranties established for death cases are limited to the case in which the said penalty may have been imposed, de facto, in the sentence of the court, as when this is not the case, even if the prosecution has asked for it, and as a consequence of the appeal, the sentence would have to be finally rendered; and as we have said, the general rules issued for appeals that do not have special or privileged character shall prevail in the filing, trial, and decision of the same. The legislator therefore has considered that the special procedure must be followed in the first place, never in the second. Whereby are derived, among other consequences, the following ones, which the supreme court considers important: First, in such cases the indicted parties being without the character of appellants, may hold themselves aloof in the procedure of appeal; and there being no ruling whatsoever authorizing the court to appoint a lawyer for their defense, the appeal is tried with the sole intervention of the public or private prosecutor, who in reality requests, although indirectly, the imposing of a death penalty, concerning the decision of which in the other case of the penalty having been already imposed by the audiencia, the law demands the greatest care. Second, the rights of the court of appeals being limited to the decision respecting the concrete point of law that is

involved in the appeal, and not having the opportunity of applying article 70 of the aforesaid order No. 92, it may find itself forced to impose the death penalty, after having declared that there were just grounds for the admission of the appeal presented by the accused, forgetting infringements of form, not declaring extenuating circumstances, perhaps very reasonable excuses, because such points were not set forth in the appeals. Reason, justice, and equity can not in reality recognize the accidental fact of a more or less severe penalty imposed by the court, a quo, that brings about such a radical change in the condition of the prosecuted parties, when there was no need for any such change of such an irreparable character that the legislator has wished to surround the cases that may give rise to such circumstances by all kinds of guaranties, precisely in consideration of the final result that through them might be reached. This court, taking advantage of the right granted to it when constituted in a chamber of control by paragraphs 3 and 4 of article 8 of order No. 41 of last year, that established it, recommends to you the propriety of adding to the law of appeals (order No. 92 of last year, dated June 12) the following rulings: [Here inserted]. As a consequence of said efforts, order No. 192 of this year was issued, which essentially made effective the change recommended by the chamber of control of the supreme court."

DISPUTED QUESTION AS TO RIGHT OF JURISDICTION BETWEEN THE AUDIENCIAS OF MATANZAS AND SANTA CLARA, ARISING FROM PROVISIONS OF ORDER NO. 80 OF LAST YEAR.

A civil suit was being tried in first instance before the court of Sagua, the final verdict in which was appealed against, and as a consequence the audiencia of Matanzas had cognizance thereof in second instance, from the fact of said appeal being filed prior to the promulgation of order No. 80 that reorganized the audiencias of this island. As is known, up to the time of said promulgation the audiencia of Santa Clara preserved its character as a criminal court and had no jurisdiction in civil matters. The before-mentioned order established provincial audiencias with equal rights, and the court of Sagua, which preserved its original jurisdiction in criminal matters, was subordinated to the audiencia of Santa Clara, to which it was inferior in rank, the said audiencia for said reason having the right to have cognizance of appeals in civil matters against decisions of the said court. In the case to which we refer, inhibition proceedings were instituted before the audiencia of Santa Clara, which it admitted and referred to that of Matanzas, which latter in turn defended its rights; and thus a jurisdictional conflict between both was initiated, and the matter was referred for decision to the supreme court, in accordance with provisions of article 99 and fifth clause of article 100 of the law of civil procedure. The prosecuting attorney being called upon to render an opinion as to the bearings of article 173, decided in favor of the right of the audiencia of Santa Clara, in his report of April 4, which says:

"To the chamber of justice: The fiscal says that there has been referred to him, under date of 15th instant, the matter of jurisdictional right between the audiencias of Santa Clara and Matanzas, due to inhibition proceedings instituted before the first named of said audiencias by J. F. G. in relation to the suit instituted against him for the collection of money by E. M. before the court of first instance of Sagua la Grande. The inhibition proceedings referred to are based on the fact that the audiencia of Santa Clara being established by virtue of order No. 80 of the military government, under date of June 15th of last year, and there being conferred upon said audiencia by virtue of articles 2 and 17 of the same order the right of civil and criminal jurisdiction in the province in the capital town of which the said audiencia was established, having within its jurisdiction the court of first instance of Sagua la Grande, and there having been initiated before this latter court the suit referred to, it is clear that the audiencia has the right of cognizance thereof in second instance, without its being the right of the parties to the suit to extend for any further time the jurisdiction of the audiencia of Matanzas or of any other, by virtue of provisions of article 61 of the law of civil procedure. The audiencia of Matanzas on being requested to discontinue proceedings in the matter, made objections thereto on the grounds of clause 2 of article 12 of the Treaty of Paris, and those in article 186, No. 6, of the digest, wherein the parties to the suit had acquiesced, which implies a recognition that it was the superior court of the one in Sagua during the trial in first instance; that the first ruling of the transitory ones of our law of appeals in force and that the provisions of the royal decrees of the Government of Spain creating the audiencias of Puerto Principe and Santiago de Cuba respectively justified such action. The case being brought before this supreme court, called upon to decide the question of jurisdiction that had arisen, in accordance with provisions of rule 8, article 7, of the order whereby it was authorized, dated April 14, 1899, the undersigned representative of public prosecution understands that final verdict should be rendered to the

effect that the right of jurisdiction is possessed by the audiencia of Santa Clara. Rule 2 of article 12 of the Treaty of Paris is not applicable in the present case, because if it determines as to the right of jurisdiction in matters of civil action, it does so in consideration of the change of sovereignty that occurred, and in order to determine the right of jurisdiction as to actions instituted before the courts that previously existed, or before those outside of the territory of Cuba, and which would nevertheless have to decide judicial disputes, which, so to speak, pertain to said territory, it being a matter of indifference under an international point of view what said precept is based upon, whether one or the other audiencia shall finally render verdict in a civil suit which may be in the said condition. Should said reasons not be sufficient, the fact that the same legal precept clearly declares that civil actions shall continue in course of procedure before the court that has cognizance of the case or before the one substituting it, and the jurisdiction over the court of Sagua having pertained, under the point of view of its jurisdiction in civil matters, to the territory of the audiencia of Matanzas, and said jurisdiction afterwards transferred to that of Santa Clara, it is beyond doubt that the right of jurisdiction of the first-named audiencia has been substituted by that of the latter in so far as it relates to the cognizance of civil matters coming from the court of Sagua. Article 186 of the digest, which lays down a general principle in the matter of jurisdiction of the audiencias to have cognizance in second instance of civil suits that may have been tried before judges of their territory, does not add in the premises any single data that might serve as a base to decide, either in one way or the other, the point in question. The precedent constituted by the decrees for the establishment of the audiencias of Puerto Principe and Santiago de Cuba, rather than being an argument in favor of the right of jurisdiction of the audiencia of Matanzas, shows that in the said case it was understood to be necessary to uphold the right of jurisdiction of the old courts, to issue an express law granting said right; and inasmuch as in the present case there is no ruling whatsoever analogous to the one issued at that time, progress in the matter must be made by applying the general principles that gave birth to the right of jurisdiction to the court newly created, as regards all suits initiated and tried at the time of its establishment within its corresponding territory. The aforesaid reasons serve the public prosecution to maintain the opinion it has already expressed, whereby it understands that the chamber may deem proper to decide the question of right of jurisdiction in favor of the audiencia of Santa Clara, in the manner which for such a purpose is provided for in article 105 of the law of civil procedure."

The supreme court decided in accord with the opinion of the fiscal in its verdict of April 19, published in the *Gaceta* of the 26th of the same month, establishing a principle that was afterwards confirmed.

#### EXECUTION OF SENTENCE.

[Clause 1, article 12, of the treaty of Paris.]

A case having been tried for the crimes of robbery and inflicting of wounds committed at night and by a gang, and of robbery accompanied by double homicide, before the Spanish jurisdiction of war at a time when the said nation ruled the destinies of this island, one of the indicted parties was condemned to suffer the death penalty by a court-martial held in the city of Matanzas, and the sentence having been referred to the supreme court of war and marine of Spain it was confirmed by resolution of the 25th of January, 1899. Spanish sovereignty in this island having already ceased at the time, the ratification of the Treaty of Paris was still pending, which took place on the 11th of April of the same year. In virtue thereof, and the said sentence having been reported for execution by the Government of Spain through diplomatic channels to the authorities of this island, it was referred to the supreme court by the department of justice, and on being submitted to the fiscal the latter sustained in his opinion of March 12 the conclusions clearly set forth in the following paragraph: "It pertains to this court in the first place to inform itself thoroughly of the reasons whereby it should take cognizance of this matter in the condition in which it now is. Article 12 of the aforesaid treaty limits itself to pending judicial proceedings at the time of the exchange of ratifications of the same, and contains three clauses referring to different cases. The first speaks of sentences in civil and criminal matters passed by the Spanish courts prior to the date of the said diplomatic exchange, the second treats of pending civil actions, and the third of criminal actions in a like condition on the date already indicated. Which of these cases embraces the matter that has brought forth said verdict? Evidently the first one. The decision of the supreme court of war and marine of the Spanish nation against the indicted party in the case to which the fiscal is referring was rendered on the 25th of January, 1899; the ratification of the Treaty of Paris took place on the 11th of

April of the same year at 3 o'clock p. m., as was made known in this island by order of the military governor on April 24, published in the *Gaceta* of the 28th of the same month and year; consequently there is a clear priority of date to the said sentence, and therefore it is comprised in the aforesaid first clause, article 12 of the Treaty of Paris, inasmuch as therein reference is made 'to sentences rendered in civil cases between private individuals or in criminal matters prior to the indicated date' (that of the exchange of the ratifications of the treaty). The said sentence passed by the supreme court of war and marine of Spain confirming that which under date of August 31, 1898, was passed by an ordinary court-martial held in the city of Matanzas, must be accepted as final because its said nature may undoubtedly be declared by the court rendering the decision, and the case in question having been sent by the Government of Spain through diplomatic channels for the execution of the sentence rendered, this court can not, in the opinion of the fiscal, enter upon the consideration of such a point, much less when the said case has been tried and decided within the special jurisdiction of the Spanish law, the precepts of which can not now or ever be applied by the supreme court of this island."

Being in accord with the grounds sustained by the public prosecution, the supreme court rendered a decision on the 19th of March, but it disregarded the fiscal's petition as to the initiation of the execution of the sentence in the manner prescribed in article 72 of order No. 92 of last year; making at the same time certain remarks as to the words "competent authority" used in clause 1, article 12, of the Treaty of Paris, which the fiscal understood as equivalent to declaring the court incompetent; for which reason, forced thereto by his duty to sustain the latter, he took an appeal based on the following grounds:

"The fiscal is not in conformity with the said resolution that implies a declaration of incompetency as regards this court; and within the period stipulated by article 211 of the law of criminal procedure, he files an appeal against the resolution referred to, taking advantage of the right granted to him by article 236 of the same law. The chamber declares in its decision that the final sentence in question is comprised in the first case of article 12 of the Treaty of Paris entered into between Spain and the United States of America, from its date being prior to that of the exchange of ratifications of the treaty, but it furthermore understands, as is stated, that the words "competent authority" in the territory within which final sentences must be executed, which are of the same status as that of which we now speak, can not refer to this supreme court. The Spanish military law reserved the right of cognizance of certain crimes of ordinary nature, among which is the one now being treated of. If the crime had been committed which has given rise to the case of which the Spanish military authorities had cognizance at due time, after Spanish sovereignty had ceased, it is evident that cognizance thereof would have been had by ordinary jurisdiction; therefore, as has been stated, it is not strictly a military crime which the Spanish war and marine court acted upon. The said principle having been laid down, the conclusion must be drawn that by reason of the matter of the crime itself, the ordinary courts of law at the present time are competent to have cognizance thereof in the island of Cuba. The penalty of a sentence of death having been passed, it pertains to the supreme court to initiate the proceedings for its execution in the manner prescribed by articles 953 and 989 of the law of civil procedure; therefore military jurisdiction not being competent at the present time to initiate proceedings in the case of a crime of the nature in question, neither can it execute a final sentence rendered in connection with said crime, because one thing is the consequence of the other, and if the ordinary courts of law have at the present time jurisdiction to have cognizance of said crimes, they rationally must have it also for the execution of final sentences imposing penalties upon those who may have committed them. The Treaty of Paris, on stating, in the place mentioned, that final sentences issued in Spain under the conditions also named must be executed in this island by the competent authorities, it is clear that it means to say by that, those which may so be at the time in which the execution of the aforesaid final sentences are to be carried out; therefore in this case everything must be subjected to the legislation in force at the present time in this island, and not in any manner to that which prevailed prior to the termination therein of Spanish sovereignty. If at that time military jurisdiction could and must have cognizance of a crime of ordinary nature committed by a private individual, at the present time, for all proceedings in connection with the execution of the final sentence rendered in the said case, the ordinary courts of law are and must be all sufficient, because there is not at the present time prevailing among us any precept whatsoever that might limit their faculties in the said sense. It appears from the foregoing to be absurd, in order to solve a question arising as to jurisdiction, that at the present time precepts of the Spanish military code of justice that are not in force should be invoked which can not be applied directly nor

indirectly for the solving of any point of law alleged before the tribunals or courts of this island, because the said military legislation is not a law in force, because the courts of the island of Cuba can not make application thereof, and because with the final sentence rendered by the supreme court of war and marine of the Spanish nation the time ended for the application of military legislation by that nation; and when said final sentence has come to this island protected by article 12 of the Treaty of Paris, its execution must be adapted to the legislation in force in this island, and in view of the said final sentence it is not possible to make declarations as to lack of jurisdiction based upon Spanish laws that are not in force at the present time. Spanish law on this point has ended with the final sentence and can not now be invoked. The competent authority to which article 12 of the Treaty of Paris refers is that which our present laws designate, not that which the legislative precepts in force at the time that the Spanish Government existed here specified. It would be absolutely absurd that in treating of a matter purely military the ordinary courts of law should have cognizance, but it is not absurd for them to have cognizance of a crime of ordinary nature, which has only been brought to the notice of the military authority by virtue of a special ruling or law which is not in force. The Spanish military authorities, understanding these reasons, their sovereignty about being ended in this island, under date of November 29, 1898, issued a circular, signed by the Spanish general Jimenez Castellanos, in the second section of which the military judges of instruction who might have cases pending against volunteer citizen soldiers and members of exmobilized bodies of emergency troops were instructed to deliver them to the military authorities together with the indicted parties, which military authorities in turn would place them in charge of the judges of the ordinary courts of law. The said circular did not contain like instructions concerning cases against soldiers of the regular army, who would have to be sent to Spain, by virtue of the said circular, and the investigation of the particulars relating thereto being a matter pertaining exclusively to her army, which was practically carried out, wherein it is very possible that proceedings initiated under the same legal conditions as the case we have now under consideration, before the Spanish military courts, may have been sent to the ordinary courts of this island, in compliance with the provisions of the aforesaid circular, of which ordinary courts of law may have had cognizance since the said date that was theretofore reserved by law to the military authorities; and while this happens—and I do not believe that the right of jurisdiction of the said ordinary courts of law can be denied—this supreme court is declared to be incompetent to act in the case under consideration by reason of its having been reserved under Spanish law to the action of military tribunals. One thing is contradictory to the other, because the difference of procedure does not justify that there be applied in practice two such different criterions. The Spanish military jurisdiction respecting crimes committed by private individuals abandoned such right of jurisdiction in favor of the ordinary courts of law by virtue of the aforementioned circular, which, with the high practical and legal sense, establishes the legal status in which we find ourselves at the present time, and if by virtue of the said abandonment, and there not having been any posterior legislation restoring the privileges of special military jurisdiction as to ordinary crimes of the nature of the one being tried in this case, the ordinary courts of law throughout the island have cognizance thereof, the public prosecutor can not comprehend how the supreme court of justice of the island of Cuba can be declared incompetent to execute a final sentence, which is in reality nothing further than continuing to its end a case which the military tribunals have passed over to the civil courts as the natural result produced by the change of legislation at the termination in this island of Spanish sovereignty; although there does exist a special ruling as to the concrete point of final sentence which does not deny the right of jurisdiction of this court, but which, very much to the contrary, submits the execution of the same to the competent authority in the country in which it may have to be carried out, the said special ruling being the hereinbefore-cited article 12 of the Treaty of Paris."

In view of these arguments, the supreme court, having examined the question under a different point of view, rendered a decision on the 28th of March, one of the "whereas" clauses of which states:

"Whereas, that within the rights that the law grants to the supreme court is not included that of executing sentences of any kind, and that, on the contrary, article 986 of the law of criminal procedure expressly exempts it from the obligation, common to other courts, of causing its own sentences to be executed, and by virtue of such clear precepts it is useless to examine under other aspects the question of the right of jurisdiction, the point that has to be decided upon being reduced to the primitive fiscal petition, which was denied on appeal; or, that is, whether in the present status of the case in question it is legal or not to apply article 72 of the order in force relating to appeals for annulment of decisions."

It is to be deplored that the grounds that the court deemed of more importance and more propriety, and in accordance with which it finally resolved the debated point, should prevent it from establishing a legal principle as to the right of jurisdiction that was denied in its first decision, as the establishment of such a principle would have resulted in true advantages for our courts of justice.

OPINION OF THE FISCAL'S OFFICE OF THE SUPREME COURT, PRESENTED ON THE 11TH OF JUNE, 1900, TO ITS BOARD OF CONTROL IN CONNECTION WITH THE REPORT ASKED FOR BY THE MILITARY GOVERNOR RELATING TO THE PETITION FROM THE ARCHBISHOP OF SANTIAGO DE CUBA AND THE BISHOP OF HABANA, REQUESTING THAT ORDER OF 31ST OF MAY, 1899, RELATING TO CIVIL MARRIAGES, BE ANNULLED.

The fiscal states: "That case No. 18 has arisen by virtue of the report asked for by the military governor of the island of Cuba, in communication dated 24th of last month, forwarding the petitions presented by the archbishop of Santiago de Cuba, the bishop of Habana, and also subscribed to by a great number of persons, requesting that the order of May 31, 1899, referring to civil marriage, be modified.

"It pertains to the chamber of control of this supreme court to issue the said report, in accordance with clause 3, article 8, of the order establishing the court, dated April 14 of last year, and to the undersigned representative of public prosecution to prepare the matter for the cognizance of the chamber, by means of a written opinion ordered by article 313 of the compilations of organic rulings for the administration of justice in connection with article 12 of the aforesaid order establishing the court, which is numbered 41 of the series of last year. By virtue of the said rulings the matter was placed in his hands by resolution of the 30th of May last, and he proceeds to comply with the said legal rulings.

"The order of 31st of May, 1899, the annulment of which is asked for, declares verbatim that 'in future all civil marriages shall be legally valid,' grants to the contracting parties the right of complying with the precepts of the religion which they profess, in addition to being obliged to comply with the prescribed forms for civil marriage, limits the authenticity of the documents in which proof is furnished of the license or consent to its being issued or certified to by a civil functionary, and provides that the clergymen of the different religions existing in the island are not under obligations to carry out civil-marriage ceremonies, but to perform those which their respective creeds provide; but the said ceremonies to be without force to produce civil effects. In the petitions of the archbishop of Santiago de Cuba and of the bishop of Habana, different arguments are presented against the requirements of the order referred to, their petitions being presented for the purpose of obtaining a modification in the sense of adapting legislation in the premises to 'full and liberal legislation of the United States and recognizing as valid and legal all marriages performed by any minister of the gospel duly authorized.'

"The said modification is asked for by reason that the said decree is considered as 'contrary to the rights of the Catholic church, contrary to the principles of free conscience and worship, recognized by the Government of the United States and guaranteed by the Treaty of Paris, and contrary to the prevailing religion in the different States and Territories of the United States.'

"The character of this court imposes upon it in the first place the duty of studying the modification that the petitioners ask for of the order of the 31st of May, 1899, exclusively under a legal point of view, although upon rendering an opinion relating to the annulment of a legal precept in force it can not separate itself from the necessity of referring to the various aspects which the matter presents, both by reason of the intimate relations between the precepts and said aspects, as well as by the fact that all of them can and should state the grounds upon which the opinion of the chamber may be based in the matter to which the petitions relate.

"While studying this latter under a legal aspect, which has been initiated as an essential one, there arises before anything else the necessity of taking into account the two tendencies that have always shown themselves rivals in the field of philosophy of the law, principles which have sprung from the different sources from which the respective deductions have been drawn, the institution of marriage having to be either considered as a sacrament or as a contract. In order that the first consideration should prevail it is necessary to allow religious sentiment exclusively to prevail; the second is not dependent thereon, but neither is it contrary thereto, and treats the matter simply under a judicial aspect. In Spain, to which country we must of necessity refer when dealing with the precedents of our legislation, where the decided spirit of protection to the Catholic religion was evident, the first principle referred to prevailed; the rulings of the Council of Trent, which became laws of the Kingdom by virtue of the royal order of Felipe II of July 12, 1574, until the



triumphant revolution of September, 1868, allowed the promulgation of the law of June 18, 1870, which regulated civil marriages. Thereafter marriages were contracted in accordance with Spanish legislation, and the said law, in article 2, established civil marriage as the only one legal in accordance with said order; all in consequence of the tolerance which in religious matters was established by article 21 of the constitution of 1869, and although the aforementioned law was revoked in certain parts by decree of February 9, 1875, it continued to be in force as far as non-Catholics were concerned, 'because, as the author of the said legal ruling said at the time of its promulgation, the State could not deprive such persons of the means of constituting a family.' Long before the said times, at the end of the last century, the royal order of the 16th of December of 1792 was promulgated, which established a certain form of civil marriage, together with its corresponding registry for marriages contracted within the territories of Louisiana and Florida, at that time Spanish possessions, by persons who professed the Protestant religions and between Protestants and Catholics.

"In the island of Cuba the fate of the legislation concerning marriages has been the same as in Spain. The royal decree dated March 2, 1883, extended to this island chapter 5 of the law of civil marriages, which was in force in Spain, which in a general way substituted that provided for in the royal decree of February 9, 1875, already mentioned, and that of the 12th of November of 1886, together with the regulations published for its enforcement December 21 of the same year, promulgated among us the law of June 18 of 1870 in the same manner that it was in force in Spain after having been modified by the decree of the year 1875; that is to say, in its application to non-Catholics. The civil code in force merely confirmed this eclectic principle, which has all along prevailed in our legislation, and its article 42 recognizes two forms of marriages—the religious marriage, which must be entered into by all those who profess the Catholic religion, and the civil one, to be performed in the manner that the said code provides. By adopting this the code referred to separated itself from the precedent established by that of other nations, which separation called forth expressions of regret from the illustrious commentator of the said collection of laws, known under the nom de plume of M. Scévola. The account given of the foregoing precedent might seem superfluous, inasmuch as this report should only refer to the modification asked for as to order of May 31, 1899, stating whether or not the change asked for is advisable; the more so as the chamber is perfectly well acquainted with the precedents, but the undersigned has not deemed expedient to omit them, for the reason that they constitute the base of the argument which hereinafter will be given. Marriage regulated by the civil law, considered first as a contract and then as a laical institution and performed in accordance with provisions of article 42 of our civil code, is admitted as the only one that should produce civil effects, and at the present time it is admitted by the greatest number of nations under different forms and various organizations. An official of the civil government, who is a municipal employee, is the person called upon to authorize all marriages according to the provisions of the French, Italian, and Belgian codes, as well as that of Portugal; although the latter, like our own, makes distinction between marriages of Catholics, which must be a religious one, and those between non-Catholics, which is based upon civil law and entered into before a like functionary as in France, Italy, and Belgium. In the Republic of Mexico civil marriage only is valid, and all the foregoing countries grant perfect religious freedom or tolerate other sects besides the Roman Catholic.

"In regard to the legislation of the United States, specially cited by the petitioner, we must, in the first place, state that in the said Republic the legislation alluded to is not uniform, due to the system of federal government which prevails there, according to which each State is sovereign and enacts its own civil laws; but from the study which we have briefly made of the legislation of some of those States, we infer two things: First, that marriages are considered as a simple contract; second, that therefore they do not constitute, in a legal point of view, a religious act, as is shown by the fact that marriages may be indiscriminately performed by a minister of any religious denomination or by civil functionaries such as judges, associate justices, mayors, and governors, and in some of the said States the latter-named functionaries may delegate their right to perform the ceremony to a private individual or to certain associations in accordance with the rules and regulations that govern them. It is, therefore, a contract which may be entered into in sundry ways and the validity of which only rests on the authentic proof of the mutual consent of the contracting parties. It may be readily understood that the above-mentioned customs in the matter fully conform to those of freedom of worship. Therefore, in view of this freedom of worship, and giving grounds to the principle that the church should be separated from the state, there can only be adopted one of the two following methods.

Either all marriages must be regulated by the government as civil ones and all rules and laws relating thereto issued, apart from the religious ceremony, and the contracting parties left at complete liberty to comply with the latter according to their religious beliefs independent of such rules and laws, thus fulfilling at the same time both the legal requirements and the demands of the religious belief in the manner provided for in the order of May 31, already quoted; or the government must hold itself aloof to a certain point from regulating marriages and considering them as a contract, like any other one, without specific conditions so to speak, merely subjecting them to the proof of having been performed, without fixed requirements or special regulations, their validity being proved by the fact of their having been entered into, which would then render possible a multiplicity of forms of marriages and recognize the right of intervention therein of any minister of a known religion, while on the other hand it would be necessary to acknowledge the same right of intervention of public functionaries. It was thus acknowledged in accordance with strict logical principles in the United States, as has been stated, and the request made by the petitioners must be understood in the same manner, inasmuch as the petition to which this report refers speaks of the last-mentioned system of legislation in praiseworthy terms, even if the petition referred to merely asks that the ministers of any religious denomination whatsoever be authorized to perform legal marriages.

“With the statement just made that both systems explained are compatible under a régime in which religious freedom of worship prevails, it is clear that we have replied to one of the arguments which the petitioners present, as in the name of the said freedom or liberty, they ask that the order dated May 31, 1899, be modified or annulled. The only thing that would be incompatible with such a system would be an exclusively religious marriage, should such a solution be arrived at, as in a certain sense might be deduced from the terms of the petition subscribed to by the Bishop of Habana, if they are to be literally interpreted, because this would be a manner of depriving marriages of their contracting character; and the fact of the state proclaiming the said institution as an exclusively religious one can not be conceived, except when it in turn adopts a certain religion, in the condition of relations with the church, which, lawyers conversant with church canons call protective, and in which, as Walter says, both powers act as one body, in so far as suitable to ecclesiastical and civil society. Therefore on the 1st of January, 1899, an important date in the history of our country, the government of that time was of the opinion that canonical marriages could not subsist as a civil institution under the new order of things, that the principle of liberty of conscience and freedom of worship that was an established fact, was incompatible with a marriage exclusively Catholic; that neither in whole nor in part should the state offer protection to any special religious belief, and it deemed necessary that the laws in these matters should be changed. We shall not consider herein the matter under this last aspect, namely, whether or not the said change was or was not expedient, or to express ourselves in other words more explicit, whether the change was absolutely necessary under the new condition of things, and this for the following reasons: Because the report that we are to make must be limited to studying the change that is requested concerning the order of May 31, 1899, and the said modification does not consist in the annulment of said order and the reestablishment of the former system of our civil code with the *de facto* preference granted to the Catholic Church, but to its change in the sense of extending the right of intervention in marriages to ministers of all authorized creeds. This request and the fact of recommending that in connection with the matter, the legislation of the United States be copied, leads us to believe that the petitioners recognize, although it may be only under a practical point of view, the necessity that has caused the determination to not leave in force the system of our civil code. Therefore, accepting this necessity, the problem is simplified, and starting with it we will state, repeating in a certain manner that which we have already affirmed, to the effect that to the reformer of our code were presented the two systems named, and from them he chose that contained in the order of May 31; marriage regulated by the state in one single form and subject to precepts, so to speak, exclusive and solemn. After having adopted the aforesaid method he took from our code the institution and the rules of one of the two forms of marriage therein existing; he took into consideration the precedents of our legislation; of two existing forms, he accepted and adopted the manner of contracting marriages that among us had the precedents that we have already seen. Therefore it may be said that it made the least innovations possible, and if the reform appears to be great and radical, it is because the same is viewed from a religious point, as under an exclusively legal point of view, as has been seen, it has not brought into our laws any precedents that did not therein already exist, and if it disregarded and held itself aloof from certain beliefs, within the limits of the civil law, and also disregarded the implied understanding between

the Catholic Church and the Spanish Government, which was represented in our code by canonical marriages, it was because the new political régime made such action necessary, and in good proof thereof the representative of the said church among us, adapting himself to the necessities of the new order of things, does not invoke in his favor the principles of the former system, but combats the aforesaid legislative measure from the fully liberal point of view of American jurisprudence, pretending to substitute the spirit thereof by another system in the name of, it is true, the rights of the Catholic Church which he represents, but also invoking the religious freedom introduced de facto in our country from the 1st day of January, 1899. We have shown at the beginning that civil marriage, in the form that it exists at the present time, has precedence in our legislation, and starting with this affirmation, and taking into account that the civil code in force had already provided for it, we arrive at the conclusion that it was necessary to acknowledge that, in view of the necessity of amending our old law, the order of May 31 on establishing civil marriage made its reforms reach to the least possible extent and whereby we deduced an argument in favor of the system that it established.

"Not very long ago and on the occasion of a resolution adopted by this chamber relating to a change of the rulings in force concerning appeals for annulment of decisions, it was sustained by the chair that it would be proper to change the laws in force to as little an extent as possible, with which opinion the chamber of control was in accord, and which was accepted by the department of justice by making the grounds thereof its own. The undersigned fiscal is more or less in accord with the said opinion, as the changes may refer to laws relating to methods of procedure and to those embodying legal principles; as the lesser importance that questions of form always have, their greater adaptability to political and social changes, their secondary importance as to the value and stability of private rights, and lastly, the conviction generally acknowledged that the spirit of formality that flooded our methods of procedure made it at times impossible to obtain quick final decisions sanctioning in legal form the said rights, which rather than allowing, forcibly advised the introduction of reform; in exchange, in the matter of legal principle, closely related to the grounds of private rights, a very moderate change is necessary which it is convenient to adopt because the system of our legislation constitutes a harmonic whole, and it is very possible that on changing a part thereof its essential foundations may be altered, its collectivity disintegrated, the effectiveness and merits of which, more or less related, precisely rests upon their natural cohesion. When the said reform refers to marriage, which, even more than an important contract, is an institution of such a nature that it, according to the graphic expression of some writers, affects all institutions, great moderation must of necessity be followed, inasmuch as families, which are based upon the said institution and which are the base of every social organism, may be deeply affected.

"Our country being accustomed to the forms and rituals of the Catholic Church which the order of May 31 does not prevent being complied with in every case, the citizens thereof, by compliance therewith, while obeying the requirements of their religious sentiments, can fulfill those of the civil law, the more so as, since the year 1890, it has required that a municipal judge be present and even have interference at civil marriages (art. 77 of the civil code); but it is evident that the change would be more violent and the disturbance greater, if the guaranty of the civil employee should be taken away and in exchange his functions be exercised, not only by priests of the Catholic religion, who from long traditions and their intimate relations with the government, have been at times forced to perform the duties of the former, but also ministers of religion, perhaps unknown up to the present time in the island of Cuba, or only known in theory, and the said sudden change must of necessity produce disturbances in society, as on the other hand, it would harmonize very badly with the system of our laws, which subject to given forms and special solemnizations the greater part of matters to be contracted; there having to be adopted as regards marriage so different a method.

"The said order of May 31 does not invade the rights of Catholics; they can freely contract marriage as their religion prescribes; the civil law does not prohibit them from so doing; on the contrary, as the form of marriage that has been adopted is that of our old civil code, and this latter had endeavored to harmonize both forms of marriage, civil and religious, it may be said that, as regards impediments, edicts, in one word, as regards all that which is not exclusively within the absolute and sole control of the Church, they are thoroughly consistent with each other, and may therefore harmonize with each other in practice. The framer of the civil code established these two forms of marriage, one of which is that left in force by order of 31st of May, 1899. His purpose was undoubtedly that both forms should coexist without antagonism to each other but consistent within the pale of the law, and as it

was not possible for him to modify the rules governing canonical marriages, which have their origin in the Council of Trent, it may be said that he adapted the civil law to the requirements of the canons of the Church, having at the same time due regard to the influence of long-established traditions based on the historical precedents already mentioned, having acted furthermore in accord with the Holy Roman Catholic See in the preparation of the third base of the code aforesaid that refers to the matter under consideration.

"We can not understand how it can be stated that the rights of the Catholic Church are invaded when no prohibition is made, nor how can said rights consist in granting to all communities the right of having lawful intervention in marriage ceremonies, nor how can a civil law, which only lays down formalities of a civil nature, concerning an act to produce civil effects, independently of religion, invade rights of any special religion in a State where there is none established by law. Civil law which regulates marriages and allows religious communities to perform their rites and ceremonies, establishes a principle of independence between church and state, which, as we have already said, is in harmony with the freedom of worship; and we now affirm that it does not invade the rights of any religion. Therefore the hope conceived by the Catholics who signed the petition addressed to the military governor requesting that the Catholic Church should enjoy in this country the same liberties as in the United States as a result of the political change that has taken place, is not lost; the said freedom does not consist of the acts that the Church performs producing certain legal effects of merely civil nature, but of her practices and ceremonies not being interfered with, and in this sense the aforesaid order of May 31 grants full freedom, in a like manner to all other religious communities. The rights of all the latter should be equal, as is recognized by the petitioners; it may be said that in view of the precept that marriage is not specially subordinated to any religion in so far as it relates to the formalities of the same, there exists a wish to establish the principle of admitting all forms and all rituals, regardless of their religious origin.

"The undersigned is of the opinion that the affirmation contained in the statement of the Bishop of Habana, where he says that the adoption of civil marriage, in the manner established by order of May 31 of last year, is contrary to social order and morality, is simply without any foundation, and its purpose not understood; as the majesty of the civil law and the regulation of marriages under it does not disturb the public peace which prevails in very Catholic nations, like France, Italy, and Belgium, nor in our country, where for one year since the change has been established we have not noticed any disturbance; on the contrary, citizens comply equally with their civil and religious duties with a punctuality which is a good proof of the opportuneness of said change. The system which the petitioners wish to introduce may therefore give good results in the United States where by reason of traditionary liberties an act which is of the greatest importance for societies and families, may be left to a great extent to private initiative. But the people of Cuba, being accustomed to the formalities of the Catholic Church in this particular, and also to the intervention of the State by means of its representative, the municipal judge, even in canonical marriages, it is apparent that only evils would arise by abandoning completely the formalities and requirements that law to-day demands through undue increase in the forms of marriage in our country; and that if it is admitted that the Catholic Church has now to deliver the trust which the State placed in its hands at a time when the latter held a very different opinion of the former, the State should receive it, regulating with entire freedom and exclusive ideas of its own all matters of marriage, surrounding them with legal formalities, the only means of preventing serious injury to our private rights and grave disturbances in society.

"Based on the foregoing grounds the fiscal submits to the judgment of the chamber the following conclusion, which must be forwarded to the honorable military governor: The supreme court of the island of Cuba is of opinion that it would not be proper, and consequently should not be acceded to, to modify the order of May 31 of last year in the manner recommended by the Archbishop of Santiago de Cuba and the Bishop of Habana in their petitions dated April 24 and May 23 of the present year, respectively, which have been submitted to this court for consideration."

#### INFORMATION REQUIRED BY THE PUBLIC PROSECUTOR OF PUERTO PRINCIPE.

##### [Instruments of the crime.]

The public prosecutor of the audiencia of Puerto Principe, in a communication dated on the 18th of June of the present year, asked for the following information from this public prosecutor of the supreme court:

"It is provided in article fourth of the aforesaid order (No. 181, 1900) that: 'The transmittal of the summary proceedings referred to in article 622, must be direct

to the fiscal of the audiencia. The instruments of the crime shall be retained by the judge, and the order of the audiencia which confirms the closing of the proceedings shall also provide that said instruments be forwarded.' Your sound judgment will not fail to observe that the public prosecutor does not require, in many cases, that the instruments of the crime be placed before him in order to render a proper opinion concerning the nature of the crime committed, but, in a great many cases, it is absolutely necessary that he examine said instruments before expounding his views in the matter. By order 109 (which prevailed in the matter at the time of the publication of order No. 181), according to articles 626, 627, and 628, the audiencia had to receive from the court of instruction the records of the proceedings, together with the instruments of the crime, after which said audiencia was bound to direct that the records be delivered to the public prosecutor, whenever necessary during the period referred to in said article, for the proper information of said public prosecutor, the audiencia being also bound to issue proper orders, that the public prosecutor might be enabled to inspect the correspondence, books, papers, and other corpus delicti prior to the rendering of his opinion relating to the offense in consequence of which the prosecution was instituted. And by article 629 (of said order 109), which is still in force, if the public prosecutor is in accord with the order declaring the summary proceedings ended he shall ask that said order be affirmed in the petition containing said opinion; and in this case, should he deem that the oral trial should take place he shall state what crime has been committed according to his judgment, and he shall prefer all proofs whatsoever for the substantiation of the facts.

"Now, as the above-mentioned articles 626, 627, and 628 have been repealed, but No. 629 being still in force, in case that it is absolutely necessary for the public prosecutor to examine the instruments of the crime for the purpose of rendering an opinion concerning the offense, with thorough knowledge of the facts, what action must be taken?

"If the summary proceedings and the instruments of the crime should be in the hands of the judge of Puerto Principe, who is in the same city where the audiencia is situated, the public prosecutor could personally appear before said judge and examine the aforesaid instruments; but as the court in question is that of Moron, at a distance of more than 32 leagues, the roads being in a most wretched condition, and the communications by horseback extremely difficult, such personal appearance is not possible. Grounded on the above-mentioned reasons, the undersigned is of the opinion that the purpose of order 181, namely, the most speedy ending of the proceedings, would be attained if the aforesaid article 4 were amended so as to direct that the instruments of the crime should be forwarded to the public prosecutor at the same time that the records are transmitted to him; same being retained by the public prosecutor, under his responsibility, without altering them in any way, and who should forward the same to the court, together with the records and the statement containing his opinion as to the nature of the crime or the nonexistence thereof; and in case this should not be directed, the public prosecutor should be authorized, in such cases in which he requires the above-mentioned instruments to aid him to render his opinion, to confine himself in his petition to ask that the order directing the close of the summary proceedings be affirmed, but stating therein that he shall render his provisional views of the case when the corpus delicti are received at the audiencia from the judge of instruction, which fact shall be communicated to him for the purpose. Otherwise, the public prosecutor in many cases will be bound, when the oral trial takes place, to modify his provisional views of the case and to formulate, as final, very different ones as a result of the speedy examination made at the time of the said hearing, due to which haste he will be liable to have incurred in errors."

This department rendered a decision in the premises as follows:

"To the fiscal of the audiencia of Puerto Principe. Sir: In order to solve the first question concerning which you have deemed proper to ask for my advice, in your polite communication dated on the 18th of June last, I deem it absolutely necessary, in the first place, to determine the criterion upon which is based the second part of article 4 of order No. 181 of the present year, in order to thus ascertain if the said precept can give rise to the difficulties referred to by you, and if the frequency and magnitude of said difficulties demand any general measure for their prevention. From the start, and without any great effort, it may be foreseen that the above-mentioned article, on directing that the judge of instruction must retain in his possession the corpus delicti in lieu of transmitting the same to the public prosecutor together with the summary proceedings, as was done to the audiencia prior to the amendment of the law, has manifestly borne in mind: First, the necessity of not exposing the aforesaid instruments to greater risks of their being lost or to the changes that might ensue, due to the successive removals of same to the office of the public prosecutor

and to the audiencia; second, the expediency of not depositing said instruments precisely with the party charged with making the accusation; and third, the impossibility of entrusting public prosecution, which lacks functionaries who can act as secretaries, the duty imposed upon the audiencias by the last part of article 626 of the law of criminal procedure, which, dissenting from your opinion, I consider to be still in force, and which must be complied with at the time specified in the aforesaid article 4 of order No. 181.

"To the three above-mentioned reasons, which by themselves prove that the precept referred to did not set aside the stage of the proceedings during which the public prosecutor could examine in the audiencia the instruments of the crime in order to render his provisional conclusions concerning the data of the records, there must be added the more conclusive reason that article 626, before and after the amendment thereof by order No. 109 of last year, was practically disregarded and not due to lack of zeal on the part of the functionaries attached to the office of the public prosecutor, but for the reason that to fulfill said duties in the greater number, if not in all summary proceedings, they were not, in fact, under the necessity of performing the aforesaid preparatory work. It is known that the instruments of the crime, as their name indicates, consist of all those objects by means of which we are furnished with convicting evidence, for the reason that said instruments are those by which or by means of which the crime was committed, or whereby indications, vestiges, or proofs may be found to establish the commission thereof, for which reason chapter second, title fifth, book second of the Law of Criminal Procedure lays down minute rules concerning the manner of securing and keeping them or the manner of specifically describing the same, in order that they may serve at the time required, to prove the reality, the actual existence of which is known as the *corpus delicti*. From the study of the above-mentioned precepts and of those contained in the preceding chapter to the one cited, it is inferred that the seizure and preservation, if possible, of the arms, instruments, papers, and things of any character that may have any connection with the punishable act is sufficient, inasmuch as it is also necessary that the judge of instruction make a statement in writing of the place where, the time at which, and under what circumstances the said instruments were found, and he must make said minute description in order that it may be possible to acquire a thorough knowledge of same, as well as of the circumstances under which they were found; furthermore, the judge shall direct that same be examined and appraised by experts, that same be exhibited to the accused and to the witnesses, as provided for in articles 391 and 438, that same be copied or sketched, and that in the plan that may be made the place wherein the instruments were found be pointed out. By means of all the aforesaid judicial actions, which must be recorded in the criminal suit, and which must be taken upon the demand of the public prosecutor, who can ask that same be taken during the time that the summary proceedings are in progress under his direction, or after same have been brought to a close, our public prosecution has available an amount of data which, being the product of judicial observation, together with the depositions of the accused and the witnesses and the opinions of experts, enable the former to render a provisional opinion concerning the case with more preciseness than if he had barely examined the instruments of the crime, the inspection of which is, in fact, almost in every instance, rendered useless by the aforesaid process.

"This does not mean that there may not be presented a certain specific case wherein it may be convenient and even absolutely necessary, in order to form an opinion concerning the character of the crime and of the participation of the delinquent therein, to have some of the articles connected with the case exhibited, such as books and papers that have not been inspected by experts, or the size of which may not have permitted the same to be attached to the records; but without failing to admit that this may be the case, it may nevertheless be stated that in practice it seldom occurs that the summary proceedings do not contain descriptions, outlines, plans, photographs, appraisements, reports, or depositions that do not permit us to fully prepare the statement of conclusions which shall serve as a basis for the debates.

"The fact of the very few criminal suits which demand a direct examination of the instruments of the crime, as a necessary consequence of the compliance with the legal provisions before cited, justifies the almost total nonobservance of article 626 of the code of criminal procedure, and shows that if such action were not taken, no difficulties would occur other than in the very few cases in which same is exceptionally required, which very few cases would even be lessened if we stop to consider the means which we could resort to for the purpose of avoiding such action. In fact, and setting aside the modifications that you recommend should be made in article 4 of order No. 181, inasmuch as the forwarding of the instruments of the crime to the public prosecutor and the power of postponing the rendering of his opinion until said instruments have been received at the audiencia would be opposed to the prin-

ciples and to the ends pursued by the legislator, upon the issuing of the precept referred to it is necessary, in the first place, to establish a distinction concerning the origin of the criminal proceedings, for when they have been instituted before the courts of the chief cities wherein there is an audiencia it is clear that all difficulties disappear, inasmuch as the public prosecutor may apply in person or by means of his subalterns to the court, and he can perfectly examine the corpus delicti before he files the petition wherein he requests that the order directing that the summary proceedings be brought to a close and wherein he renders his provisional opinion in writing concerning the acts that originated the proceedings. The contrary occurs when the proceedings have been instituted before the courts of other cities having the corpus delicti for the reason that in this case, in order to simply examine same, the functionaries of the public prosecution would not be justified in absenting themselves from the place where they reside, thus abandoning their other duties, and on certain occasions the journey can not be made as speedily as the case demands, for the reason that there are places, such as Moron, mentioned by you, the difficult means of communication between which place and Puerto Principe would produce a long and undue delay of the proceedings during the time that said examination of the instruments of the crime was being made. But even in this case we may find the manner of harmonizing obedience to the law with the demands of the case, inasmuch as one of two things must occur; the criminal prosecution instituted before a court not situated in the chief city is of such a serious nature that the public prosecutor is bound to make a careful and special inspection, in which case he would not be under the necessity, after the summary proceedings have been brought to a close, of examining the things taken possession of, of which he acquired a thorough knowledge during the course of the proceedings; or, on the contrary, the case was not of more than ordinary importance, demanding special intervention of the public prosecutor, and then, always in the hypothesis of such examination being absolutely necessary, the municipal fiscal or respective delegate could be ordered to take all necessary action in accordance with the directions given to him.

"This delegation, which is perfectly legal and which must fall upon a lawyer in order to assure success, is, after all, the only inconvenience that would be produced in practice by the second part of article 4 of order No. 181; for, in fact, the inconvenience does not arise either from the change of the place where the inspection must be made of the instruments of the crime held by the courts of chief cities where there is an audiencia, which was the one before occupied by the court, and will now be that of the court of first instance, nor much less the inspection of the summary proceedings for serious crimes committed in the other judicial districts, by means of which inspection the law is stringently enforced. And as the aforesaid inconvenience causes a delay of the proceedings, which delay will seldom take place and only when the interests of justice demand same, far from considering that the time has arrived to ask, through proper channels, for new modifications of the law, I am of the opinion that the same should exist as it stands at present, the public prosecutor endeavoring to assist everyone in order that the aims of said law be attained, in the manner which I have stated in replying to the questions asked this public prosecution."

QUESTIONS ASKED BY THE PUBLIC PROSECUTOR OF PUERTO PRINCIPLE—ACTION TAKEN IN A SUMMARY PROCEEDING UPON THE REQUEST OF THE PUBLIC PROSECUTOR.

In the same communication to which reference has been made in the foregoing chapter the same public prosecutor of the audiencia of Puerto Principe asked the following question of this department:

"When the public prosecutor finds that the summary proceedings are not complete, may he directly return the records of the criminal proceedings to the judge of instruction, in order that the action omitted may be taken, or shall he be bound to ask the chamber of the audiencia to direct that said records be returned, after revoking the order whereby the summary proceedings were brought to a close (as was formerly the case), inasmuch as in view of the fact that in accordance with article 5 of order 181, combined with the suggestion made in article 6, article 630, of order 109 continues in force, it seems that it can be inferred that the public prosecutor only has the right to make said direct return in those prosecutions wherein the facts originating same are held by the judge to be misdemeanors (faltas), which deduction is based on the fact that as the chamber (according to previous practice) could only legally revoke an order directing that the summary proceedings be brought to a close where the public prosecutor asked that it be so done (for if the public prosecutor asked that said order be affirmed the chamber forthwith directed that the summary proceedings be ended), article 630 of order No. 109 remaining in force (by order No. 181), namely, the article

which authorizes the chamber to revoke the order mentioned, if the public prosecutor should directly send to the judge in all cases the records of the summary proceedings that the actions omitted may be taken, article 630, in said part, would be virtually revoked, when, nevertheless, it remains in force by No. 181."

The public prosecution of the supreme court decided the foregoing inquiry in the manner set forth in the following paragraphs:

"Although the place occupied in article 5 of order No. 181 of the present year by the subdivision that authorizes the public prosecutor to demand directly from the judge of inquest that the actions omitted in the summary proceedings ended by them be taken, leads us to believe at first sight that said right can only be lawfully exercised in prosecutions that are ended in the manner provided for in article 624 of the law of criminal procedure (for although, in reality, and in order that it may be considered from the start that said right may be exercised in all prosecutions wherein incomplete action has been taken, the precept under consideration should have been, if not the only subject of the aforesaid article 5, at least the matter of its first paragraph), nevertheless, the consultation made by you in your communication dated the 18th of June can not be determined lawfully by maintaining that it is necessary, in order to supply the deficiencies of the summary inquiries, made in prosecutions wherein the act originating same is held to be a misdemeanor, to appeal to the respective chambers of the audiencia requesting that the order directing the closing of the summary proceedings be reversed, inasmuch as in this manner the ends aimed at by the late reforms made in our criminal procedure would not be attained.

"It suffices to peruse articles 4 and 5 of the above mentioned order, to arrive at the conclusion that the changes to which same refer consist in suppressing the reference of the case by the audiencia to the associate justice bound to bring the matter before the court (ponente) and to the public prosecutor, according to articles 626 and 627 of the law of criminal procedure; and to exempt the latter from requesting that the orders directing that the closing of the proceedings, the deficiencies of which proceedings he may not have been enabled to correct during the inquest, notwithstanding the means granted to him for the inspection of the same by article 306 be reversed.

"It has been contemplated with both of the aforesaid changes to abbreviate the proceedings, and to make, therefore, the administration of justice more speedy, which end would not in fact be attained, if when, in accordance with article 4 of order No. 181, all the prosecutions ended have to be transmitted to the public prosecutor, the latter could only ask the judges to take action in the few cases which in every audiencia are declared to refer to misdemeanors; for precisely the same are generally of a short duration and of little importance, while the remaining ones, which are instituted by thousands, and particularly those in consequence of which the accused have been indicted and even committed to prison, generally last for a long time and demand, with greater reason, the preferent attention of the legislator in order to resolutely endeavor to eliminate therefrom all actions whatsoever causing unnecessary delay.

"For the reason given, and because it would be unlawful to sustain that the great number of prosecutions in which the changed law should be more urgently applied, are excepted from the reform described, it is absolutely necessary to admit that the aforesaid second subdivision of the above mentioned article 5 can not be construed in a restrictive sense to the manifest injury of the persons indicted, who are in many cases deprived of their liberty, limiting the power granted by said precept to our public prosecutors to only a very low number of prosecutions, which will be hereafter reduced even more by virtue of the establishment of the correctional courts, which are vested with the right of cognizance of certain offenses, which, such as those of slight wounds or injuries, disobedience to agents of the authorities, etc., are the only ones, after the determination of the gravity thereof and of the concurrence of certain specific circumstances, that should be prosecuted as crimes or as simple misdemeanors.

"Such construction is in accord with that given in practice to the provision now under my consideration by nearly all the public prosecutors and by the audiencias of the island, in my judgement very properly, for if any other objection, excepting that of place, which in the article cited constitutes its second paragraph, might be raised, it would be entirely set aside in the presence of the final provision of the same paragraph, which, upon imposing on the complainant the duty of asking the chamber to take the actions omitted in the summary proceedings, sustained in force in so far as the same relates to private accusers, article 629 of the law of criminal procedure, amended by order No. 109 of last year, and superseded in so far as the same relates to public prosecution. It establishes a difference or opposition between the means granted to the latter and to the former for the purpose of completing investigations



defectively carried out, and comes to confirm that the power vested in the public prosecutor of making demands on the judge with said end is extended to all kinds of prosecutions wherein the public prosecutor intervenes, and the same general construction must be given to the law in so far as it relates to the other accusing parties, for the reason that the persons offended frequently make use of the penal action to which they are entitled in consequence of the commission of public crimes, while they rarely take advantage of said right in the prosecutions that are determined in accord with article 624 of the code of criminal procedure.

"The particular point of your consultation having been thus determined by the foregoing, it remains for me, in order to answer the same fully, to consider what is the true intent of the request of the fiscal, specified in article 5 of the above mentioned order No. 181, the manner of carrying out the same, and the consequences that would ensue therefrom in connection with the order directing the closing of the summary proceedings, points which I consider absolutely necessary to study well in order to prevent possible difficulties and errors.

"The first and most serious mistake in which, in my opinion, we are liable to incur, would be that of supposing that the suppression of the remedy of revocation, which was the only one that was granted by law to the public prosecutor, and to the other accusing parties concerning the orders improperly directing the closing of the summary proceedings, means that the subsistence of said order must exist to such an extent that the actions that the public prosecutor requests be taken after the closing of the proceedings (the request being granted by the judges) will not have the nature of summary actions, but a different and *sui generis* character, that the same will not annul the summons issued.

"To arrive at such absurd conclusions it would be necessary to set aside that now, as well as prior to the issuing of order No. 181, the oral trial can not be legally opened nor suspended without previously confirming the order directing the closing of the proceedings upon the request of the accusing parties, which fact shows that the inquiries made up to that moment are of a summary nature; and that the demand of the public prosecutor, which presupposes, justly, his nonconformity with the closing order issued, implies in an essential manner, a new appeal of the same nature as that granted for the revocation thereof, only that in lieu of same being filed before the *audiencia*, it is established before the judge of inquest himself, thus saving a great deal of time.

"Judging, under the aforesaid legal point of view, the power with which the public prosecutor is vested at present in substitution of that which was attributed to him by No. 1 of article 627 of the law of procedure, modified by order No. 109 of last year, it is clear that the public prosecutor, on demanding that any action whatsoever be taken, will have to request, as logic demands, that the order directing that the proceedings be closed, be reversed, which order, in addition to having been issued prior to the completion of the inquiry of the case, and when, on the contrary, the same should have been continued and completed, the said order prevents, as long as the efficiency thereof subsists, a continued investigation of the facts of the crime and the persons responsible for same; a just petition will necessarily be granted if the judge acknowledges that the summary proceedings are deficient and accedes to the demand of the public prosecutor, as a prosecution can not have a complete and an incomplete status at the same time; no legal reasons could be given to order that the action called for be taken, without previously annulling, according to law, a decision to which, in fact, all efficiency was denied.

"The aforesaid annulment does not affect the powers with which the judge is vested, inasmuch as, without taking into consideration that said judges have always been considered to have the right to declare ineffective, even in the performance of their inherent duties and not by request, the above-mentioned orders, when, after same having been issued, any person accused, who is in default, appears or is seized after the institution of the summary proceedings, the same subdivision 2 of article 5 of order No. 181 implicitly permits the adoption of the same action on the request of the public prosecutor, whose request could not be granted, if, in lieu of it being permitted to reconsider the order directing the closing of the proceedings, the same should be legally considered final.

"But, as it may occur that in the use of the power granted in article 5 of order No. 109 of last year, the judge may deny the action asked for in this case, there would arise a real conflict, which it is urgent to consider in order to find within the law the manner of deciding the same.

"It is true that articles 5 and 6 of order No. 109 of last year, in connection with No. 1 of article 629 of the law of criminal procedure, amended by the former, superseded article 311 of the code of criminal procedure, respectively granting against the refusal of actions in lieu of the appeal in only one effect, and that of "queja," if the public

prosecutor is not in the same locality as the judge, the appeals for change or for a reconsideration of the order, and that for revocation of the decree directing the closing of the summary proceedings in order to take the actions omitted therein and not asked for; and it is also true that this last appeal has been suppressed, in so far as it relates to the public prosecutor, by subdivision 2 of article 5 of order No. 181 of the present year; but notwithstanding this fact, I am of the opinion that it would not be logical to infer from such grounds that we are in lack of lawful means in order to appeal to the audiencias against the decisions that do grant the petition filed by the public prosecutors after the inquiry has been brought to a close, in order that action may be taken.

"To admit such a deduction would be to attribute to the legislator an unjust inference, namely, that having granted to private accusers the manner of obtaining that the omission of summary actions be corrected by the judge, by virtue of order issued by the superior court, he has deprived the public prosecutor of the same recourse, said public prosecutor being called upon, in the first place, to make use of penal actions, not in a limited number of prosecutions, as is the case with the aforesaid private accusers, but in all those that refer to public crimes.

"No, it can not be assumed for a single moment that this disparity of conditions exists, for same would place the public prosecutor with regard to the judges, notwithstanding that he is arbiter of the penal action, in a worse situation than any private person whatsoever; in this manner the principle of equality before the law would be violated, as well as that which directs that, under like circumstances, the law must be applied in the same manner to all persons.

"Hence, I am of the opinion that if, as may not be expected, due to the obedience to the accusing principle on which our system of criminal procedure is grounded, any judge should refuse, after the inquiry has been brought to a close, to take action asked for by the public prosecutor, the latter shall await the remittance to him again of the summary proceedings or ask that same be sent to him in accordance with article 4 of order No. 181, and then apply to the chamber to ask for the revocation of the order in question according to No. 1 of article 629 of the law of procedure.

"I fully realize that this opinion may be criticised on the ground that the right granted to the public prosecutor to ask for the revocation of said order has been suppressed, but as it is neither possible to resort to the appeal or complaint cited in article 311, which has been abolished, of the law of criminal procedure, and nevertheless, as some recourse must be utilized by our prosecution, I have sustained that the only one which may be taken advantage of is the same one granted to all other accusers, which, on the other hand, is more speedy and the one offering less inconvenience in practice.

"If the chambers of the audiencia, when sitting for the administration of justice, should sustain a different opinion on the ground that no appeal can be filed against the order in question, it would undoubtedly have to be notified to the government for appropriate action, which notification I do not deem opportune just at this time, inasmuch as the reasonable interpretation of the law suffices, in my opinion, to supply the deficiency thereof concerning the problem which I have been considering, and which, should it be presented, you would have to decide in conformity with the opinion herein set forth."

THE INQUIRY MADE TO THE FISCAL OF THE SUPREME COURT IN REFERENCE TO THE ARTICLE 644 OF THE LAW OF CRIMINAL PROCEDURE HAS NO APPLICATION TO THE CASE OF THE ARTICLE 633, AMENDED BY ORDER NO. 109, YEAR 1899.

The office of the fiscal of the supreme court, supporting the opinion above stated, abstained from deciding whether the representative of public prosecution of the audiencia of Pinar del Rio should maintain the grounds taken in certain criminal proceedings which were asked to be superseded. Said audiencia, not agreeing in opinion with the fiscal of said court, consulted the supreme court in the matter.

The subject was placed before the administrative chamber, and the undersigned explained his opinion in reference to the same on the 17th of July by the report copied further on. This opinion is included in this report, because it relates to a matter under discussion since the 24th of May preceding, when the audiencia made the inquiry in reference to said article 644. The opinion above mentioned reads as follows:

"To the administrative chamber: The fiscal states that in consequence of having proposed the confirmation of the order directing the proceedings to be brought to a close, and the superseding of the summary proceedings No. 129, of 1900, instituted at the court of Pinar del Rio for the offenses of unfaithfulness observed in guarding the arrested A. R. O., and the stealing of a horse belonging to A. F., the audiencia

of said city decided, in accordance with the provisions of article 644 of the law of criminal procedure, to transfer the proceedings to the office of the fiscal of the supreme court to obtain a decision as to the sustaining or not of the accusation."

To render an opinion in the premises it was absolutely necessary that somebody should have been prosecuted in these proceedings, as required by article 644, which article, as to its special text, does not admit a broader interpretation, and can not, therefore, be amplified or extended to cases not included in the same—that could not be foreseen by the legislator who wrote it. This office, as it had done before on several occasions regarding other audiencias, replied to that of Pinar del Rio to the effect that, inasmuch as said proceedings had not been directed against any person, this office could not recommend the action to be taken by first making a summary request for annulment of the summary proceedings; and the lack of grounds necessary to sustain the said article 644 makes it impossible to be complied with, deciding at last in favor of the sustaining of an accusation not prepared in accordance with article 384 of the law of criminal procedure.

In consequence of the principle that he who can do the most can do the least, and that he to whom a faculty is granted is invested also with the necessary attributes to exercise said faculty, it seems evident that the fiscal of the supreme court is authorized not only to decide without further appeal the differences that may arise between the chambers and the public prosecutor referring to the superseding of a summary proceeding, but also to determine in a like manner in regard to the application of said faculty that can be used with discretion by said authority; but the audiencia of Pinar del Rio does not understand it so, and asks the supreme court (forwarding copies of different parts of the proceedings) for a decision in the dispute, supposedly arisen, on account of the omission of this office in rendering an opinion, favorable or adverse, to the support of the accusation, without which decision the said audiencia of Pinar del Rio understands it impossible to decide anything in regard to the quashing of the proceedings.

The fiscal does not understand the cause of the supposed impossibility, because if, within the limits of article 644, the chambers have to subordinate their opinion to that of this office, when they understand that the oral trial is not to be commenced; this, however, does not reduce at all the independence of action of said chambers, neither does it torture their consciences; and much less could both things happen, because it may not be believed proper to decide respecting the continuation of the accusation, a decision that, after all, hardly differs in its effects therefrom, as in reality it leaves aside the pretension in respect to the commencement of the debates, and therefore imposes the necessity of annulling the proceedings, on account of lack of representation whereby to continue the exercise of the action; nor do the courts suffer a loss of prestige, inasmuch as their duty is to judge and not to accuse.

Leaving aside for further examination the ground of this matter, it is only necessary to read the eight paragraphs of article No. 8, order dated April 14 of the preceding year, referring to the organization of the supreme court, to understand immediately that the administrative chamber is not bestowed with the necessary faculties to decide points relating to the course and ending of criminal proceedings, and neither can the chamber of justice render these decisions, only when appeals for annulment of decisions have been established and admitted, as has been explained by the decree issued in these proceedings, dated the 6th instant.

In view of the inability of the two chambers, explained in the preceding paragraph, the endeavor of the audiencia of Pinar del Rio to obtain decisions in affairs that are to be decided by itself is very irregular, because articles 6 and 364 of the civil and penal codes provide that the courts are not allowed to deny a decision in any proceeding alleging silence, confusion, or insufficiency of the laws.

It is not possible, therefore, for this chamber to render any decision in these proceedings, because in one way or another the said decision has already been given by the functionary provided by article 644, with full authority to render it; it is proper, in the same manner as the chamber of justice did on the 6th instant, that the administrative chamber decide also to the effect that it has no authority to render decision in the inquiry made by the audiencia of Pinar del Rio; and that said audiencia is to be instructed that it must immediately render the proper decision according to law, avoiding in the future anything which would produce such inquiries, even in the cases when any reasonable doubt may arise from the construction of the law, because the audiencias are compelled to apply the laws according to their text and spirit, and the duty of the supreme court is to regulate the jurisprudence by virtue of the appeals for annulment of the decisions.

But adopting these provisions in reference to this particular case, neither the administrative chamber nor the fiscal would comply in their respective spheres with the duty imposed on both to watch and attend to the proper administration of jus-

tice, that requires the adoption of measures which would avoid in future the repetition of these consultations; inasmuch as the different audiencias of the island have frequently made the same inquiries as this one presented by the audiencia of Pinar del Rio, which inquiry rests on the mistaken idea that not being an obstacle to the commencement of the oral trial (according to the provisions of article 633, amended by the order No. 109 of the past year), the decree ordering the prosecution may not have been issued in the proceedings, the fiscal of the supreme court, when the dissent of article 644 arises, is compelled to decide in respect to the maintaining of the accusation against a certain person appearing at least as accused.

This conclusion may seem logical at first view, but after a short consideration it is observed, besides the strict interpretation that is to be given to article 644, and which is absolutely opposed in its application to a different legal situation than that for which it was published, having been in force for over eleven years after the establishment of the actual law of criminal procedure, that the different conditions observed between the prosecuted party referred to in article 384, and the accused party referred to in article 633, prevents and denies the observance of that legal principle according to which, whenever the same reason exists, the same law is to be applied.

If the rules which the law specifies in order to secure the persons of the prosecuted people, and the financial responsibilities that may be asked from them to obtain their arrest in case of disobedience and to compel them to attend the trials, are not in any way applicable to the accused to whom article 633 refers, who are considered more as defendants than as presumed guilty persons, it is necessary then to agree as to the impossibility of comparing under any aspect these two so different situations of persons subjected to criminal proceedings as guilty of offenses, and it is also necessary to infer from such important differences between both said legal situations, that the legislator when issuing article 633 did not intend to revoke in any manner the decisions that regulate criminal proceedings, trying only to amplify the system of accusation employed in our law of criminal procedure, establishing a new form of procedure that, far from appearing in conflict with the provisions of article 384, would coexist in perfect harmony with the same.

Nothing is observed in order No. 109 of the past year that in any manner may point out the idea of annulling article 384 and substituting it by article No. 633 as amended; on the contrary, the text of said order proves that the two mentioned articles are not in any way antagonistic.

It is true that the words "If the decree ordering the prosecution might not have been issued" are somewhat general and liable to produce error in referring to the connections that the above-mentioned articles may have when they are applied; but even so, these same words above mentioned explain clearly the idea of the legislator, because if in any proceedings there appears any reasonable sign of criminality against any certain person, article 384 imposes on the public prosecutor, the complainant, and on the private and public accusers the duty of asking, and on the judges the official duty of ordering, the prosecution of said person; and if against the refusal to prosecute is granted the annulment of the order directing the proceedings to be brought to a close, that would have brought about said prosecution, it is not admissible in correct legal terms to presume the existence of any criminal proceeding where there ought to be somebody prosecuted, but such person is not prosecuted unless there has been negligence or maliciousness on the part of all the officers who have acted in said proceedings; consequently it is not possible to believe that the authority granted to the accusers by article 633 can refer to the noncompliance with the provisions of article 384, because it is not admissible that the legislator could have based an order on the violation of another equally obligatory, because this fact would effect the tacit annulment of the order violated.

The fiscal understands that the only case to which can be applied the exceptional provision of article 633 is when an order for prosecution has been asked for and denied by a decree that would not admit further appeal. This is the only case, and it is so easily understood that the legislator not only granted the accusers, as an additional provision of article 384, the special right of bringing to trial as a merely accused party, whose prosecution the courts could not order by ordinary ways and means, this being clearly the true meaning of article 633; as it also places the "accused" in a better situation than the "prosecuted," inasmuch as the former is presumably more innocent than an indicted person, taking into consideration the fact of the previous denial of the court to prosecute, and whose guilt can not be inferred from the mere lack of observance of article 384.

But supposing that the previous arguments do not explain the true meaning of article 633, and that if the legislator did not intend to revoke article 384, at least his idea was to establish two different methods of procedure that could be employed at will by the accusers or by the courts, and not in the subsidiary manner before

explained, the practice used up to the present time will continue, and therefore the audiencias will deny the annulment of the decrees ordering the summary proceedings to be brought to a close, proposed in order to establish the prosecution, under the argument of its not being necessary in compliance with that rule to commence the oral trial; and the judges also, following such doctrine, would never decree or would almost always prevent the prosecutions, presenting the deplorable situation of not holding securely the persons presumed guilty of all classes of offenses, even the most grave, and the pecuniary responsibilities of the same, infringing the definite provisions of articles 299, 309, 494, 497 to 501, 503, 504, 512, and 589 of the law of criminal procedure.

The fiscal does not deem necessary to insist any longer, in order to convince the administrative chamber of the fact that the erroneous interpretation of article 633 produces a change in the proceeding, and also produces mistakes similar to the one made by the audiencia of Pinar del Rio in the application of article 644, which contents are applicable to the cases when the chambers deem proper the commencement of the oral trial, while the contents of article 633 presupposes, on the contrary, the intention of said chambers to quash the proceedings. Therefore, if the courts do not apply article 384 because they did not find sufficient evidence of guilt to prosecute a person, it is absurd to pretend afterwards to bring said person to trial, applying article 633, that does not contain any obligations, but only confers powers on the accusers who, of course, can not be compelled to exercise them.

The serious consequences referred to in the preceding paragraphs must be, at all events, avoided; but to this effect the action of the fiscal is not sufficient, inasmuch as his opinion extends only to the officers under his authority. It is necessary, therefore, that this administrative chamber, exercising the rights conferred by paragraph 4, article 8, of order No. 109, and convinced of the effects produced by the mentioned article amending No. 633 of the law of criminal procedure, due without doubt to its editing, suggest to the department of justice the convenience that said article should be looked over and written again, stating in a clear manner that its contents refer to the establishment of an exclusive right conferred on the accusers that can only be exercised when the prosecution of a person has been denied by a decree not allowing further appeal.

#### APPEAL ESTABLISHED FOR ANNULMENT OF THE DECISION IN CRIMINAL PROCEEDING FOR PARRICIDE.

[Appeal filed for violation of law, when it ought to have been filed for defects of form in the procedure.]

In certain criminal proceedings instituted for parricide, the prosecuted was declared exempt from criminal responsibility, in accordance with the provisions of article 8, paragraph No. 1, of the penal code.

In the statement of facts in the decision, the audiencia of Santa Clara only expressed the opinion of the medical experts asked for when gathering evidence as to the insanity of the guilty man, on which his defense was based. This statement as to the said condition being contained in the legal grounds of said decision, the fiscal of said audiencia in filing the appeal for annulment of the decision for violation of law, according to the second paragraph of article 849, pointed out that the violation referred to paragraph 1, article 8, of the penal code, for illegal application.

The fiscal of the supreme court abandoned the appeal as soon as he commenced to act in the same, explaining to the fiscal of the audiencia who filed the appeal the reasons why it was abandoned. This information was given the 3d of November of the past year, an extract of which reads as follows:

"Inasmuch as the jurisdiction of the supreme court, when applied for in regular form by appeals for annulment of a decision for violation of law in criminal affairs, is only intended to point out and correct the legal errors committed in the final decisions, when applying the penal laws to the facts, the court understands as evidently proved, in accordance to article 741 of the law of criminal procedure, that grants them the faculty to appreciate the facts, according to their conscience; it is evident that in view of the legal and material impossibility for the court of appeal to judge without evidence that can not be furnished or by that gathered during the oral trial, of which there is no record whatever, it is necessary that the supreme court accept and admit the statements made in the decisions appealed, these being the only grounds to discuss and decide the existence or not of the violations of rights claimed."

In consequence, not only the full contents of article 849 of the law of criminal procedure, but also foreign jurisprudence, as well of that of our supreme court, by decrees of September 30 and October 25 last, establish as the most necessary circumstance in this kind of appeals, the acceptance of the facts declared as evidently

proved, and consequently those appeals in which these facts appear denied, contradicted, or in any way changed are not admissible.

It is true that such declaration of evident facts must appear, according to article 142 of the law of criminal procedure, in the statement of facts of the decision, and when they do not so appear, the appeal can be filed for annulment of the decision for defects in the form of procedure, according to paragraph 1, article 912; but if the appeal is filed for violation of law, then it is not possible for the supreme court to discuss or correct it, for lack of authority; because said supreme court, in order to judge and decide in reference to violations of penal laws, can not put aside the statements included in the decision appealed, being compelled to refer to the same statements, no matter in what part of the proceedings they may appear, and even if they are not found in the proper place.

Insisting upon the arguments expressed in the preceding paragraph, the fiscal rendered the following opinion: That even when there may be confusion or contradiction in the statement of facts of a decision, in which the condition of insanity is not declared proved, but said condition is accepted and sustained on the grounds of the decision declaring the prosecuted exempt from criminal responsibility, the appellant can not express any doubt in regard to the condition of insanity stated, but on the contrary is compelled to recognize and accept said fact, and must ground the appeal on the same; inasmuch as the claim has not been filed for defect of form, in accordance with paragraph 1, article No. 912, of the law of criminal procedure.

#### EXTENUATING CIRCUMSTANCE OF PROPER DEFENSE.

[No. 4, article 8, of the penal code.]

In certain criminal proceedings instituted before the court of Pinar del Rio for murder, the audiencia of that city declared the prosecuted E. E. M. exempt from criminal responsibility, for having acted in self-defense; the three cases of paragraph No. 4, article 8, being applicable in the matter.

The fact was declared clearly proven, with the following arguments:

First, that on the afternoon of July 28, M. C. B. left this city for one of the workshops then in construction at the American hospital, meeting on his arrival E. E. M., with whom he was on bad terms since a former date, because he was of the belief that E. E. M. had told the other workmen that he, M. C. B., had brought the strike to an end, holding for this reason a dispute, the terms of which are ignored, when C. attacked E. with the wooden leg of a table, made of pine, causing slight wounds that healed without need of medical attendance; during the fight E. walked backward toward the workshop, when C. tried to strike him again on the head, which attack E. avoided, pushing C. backward, and grasping the leg of the table, sprang upon him and stabbed him with a pointed knife, the wound being located in the second intercostal space, penetrating the cavity of the thorax and running through the base of the left lung, injuring the auricle and ventricle of the same side, causing death.

The fiscal of that audiencia, on the 5th of December of last year, filed appeal for annulment of the decision for violation of law, basing said appeal on paragraph 5 of article 849 of the law of criminal procedure and alleging the violation of paragraph 4, article 8, of the penal code for illegal application; inasmuch as the two circumstances of "reasonable necessity of the means employed," and "lack of sufficient provocation" had been badly set forth in the decision. The fiscal of the supreme court sustained the appeal in regard to the second point, and decided against it in regard to the first one, explaining his reason for so acting in a communication that reads as follows:

"On this date a report is presented to the chamber of justice of the supreme court by the public prosecutor in order to sustain the appeal. It is my duty to state that, in my opinion, the violation of paragraph 4, article 8, of the penal code, that you point out in the decision appealed, ought to have been limited to the illegal application of the third circumstance of said paragraph 4, because it is evident that the lack of provocation is to be justified, and it can not in any way be supposed, much less when, as in the said decision, it is stated that the cause of the fight was a dispute arisen between E. and C., the terms of which are unknown.

"The doctrine sustained in this matter by you is confirmed by the Spanish jurisprudence (decisions of October 24, 1884; April 5, 1886; March 9 and January 22, 1895, and December 17, 1896).

"Now, this second circumstance of paragraph 4, that refers 'to the reasonable necessity of the means employed,' has been duly applied, in consideration of the facts that have been declared evidently proved. The fact of E. having grasped the leg of

the table, avoiding for the moment the attack from C., does not prevent the continuation of said attack and consequently the necessity of the defense. In a recent criminal proceeding our supreme court has declared it so in an appeal filed by the same audiencia of Pinar del Rio in a process against J. D. M. (decision November 4, 1899), which appeal was sustained by the fiscal.

"The Spanish jurisprudence is still more close, as it declares that the disarmament of the aggressor made by the defendant does not mean that the defense has become unnecessary (decision June 16, 1888).

"In the same manner the supreme court of Spain has decided that the act of using a dagger in self-defense against an attack made with a stick does not involve excess employed in the defense, notwithstanding the more injurious effects of the dagger (decisions December 10, 1875; October 5, 1887, and May 5, 1888).

"The fact of there being in the workshop other workmen that could have aided E. in the defense has not been declared by the chamber, and it seems strange that you call attention to the same. Said fact is not to be pointed out, inasmuch as the appeal is to be grounded on the facts declared evidently proved by the court."

This opinion of the fiscal of the supreme court was accepted by the court, which annulled the decision and declared legal the appeal maintained, rendering the following opinion:

"Whereas, in the statement of facts declared evidently proved in the decision appealed, it appears that C. and E. held a dispute the terms of which are unknown; therefore it can not be appreciated if there was or not lack of sufficient provocation on the part of E. M. to determine the aggression made by C.; the circumstance of former grievances of C. against E., and the action having taken place where E. was working does not authorize the presumption of lack of sufficient provocation; because it can not be deduced from these circumstances the absence of said previous act, inasmuch as it does not appear that C. went to that place looking after E., and because that circumstance, the same as the other two that complete the proper defense, in order to produce the absolute exemption from criminal responsibility, are to be positively proved, not merely supposed, as it makes an exception to the general principle contained in article No. 1 of the code."

#### INCOMPLETE EXEMPTION FROM CRIMINAL RESPONSIBILITY.

The audiencia of Santiago de Cuba, in the month of December preceding, rendered a decision in certain criminal proceedings for discharging firearms and inflicting wounds. The facts declared as proven were described as follows:

"On the evening of the 12th of March the prosecuted, as agent of secret police, received, together with another agent, an order to arrest M. T. or A., a man of bad reputation, who had been several times in jail, and who was accused of having committed a robbery that same evening. Said agent succeeded in arresting him about midnight, and, taking possession of the revolver stolen, took him to the jail; but not being provided with the necessary order, one of the detectives went after said order, leaving V. guarding T. at the door of the jail; after a while the thief requested that the detective take him to the presence of the chief of police, to which the detective agreed, and while on their way, near the corner of Enramadas and Hospital streets, the thief ran away; the detective after calling to him to stop, and after sounding his alarm whistle to avoid his escape, when he was at a few meters distance fired his revolver at him, wounding him so that he fell down; this wound healed after ten days of medical attendance."

It was also declared proved:

"That the chief of the police had previously ordered his agents, that when necessary to avoid the escape of an arrested man, guilty of criminal offenses, having besides a bad reputation, said agents were authorized to fire at him, in order to secure the arrest."

In view of these circumstances, the audiencia qualified the offense as: "Discharge of firearm and infliction of slight wounds," naming V. V. C. as the offender, with the circumstance referred to in the first article 9, of the penal code, in connection with Nos. 12 and 13 of article 8 as in complete exemptions, applying the regulations of article 85, as to the imposition of penalty, reducing the crime two degrees by virtue of the same. The fiscal of the audiencia of Santiago de Cuba filed an appeal for annulment of the decision, before the supreme court, resting said appeal on paragraph 5 of article 849 of the law of criminal procedure; pointing out as infringed article 9 of the penal code, paragraphs 1 and 8, for not having been applied; and article 8, paragraphs 12 and 13, and article 85, all for illegal application. Because the penalty must be graduated in accordance with the provision of article No. 81, appearing in these proceedings, one mere extenuating circumstance to be considered, and not two incomplete extenuating circumstances.

This appeal, maintained by the fiscal of the supreme court, was declared legal by decision dated December 14 of last year; and, leaving aside the arguments contained in said decision, tending to judge of the extenuating circumstance No. 8, inasmuch as they rest on the statement of facts, it is convenient to copy here the following opinion derived from said decision:

"Whereas, inasmuch as the first circumstance of article 9 of the penal code refers to the extenuating circumstances mentioned in article 8, when all the necessary circumstances to exempt from responsibility do not appear, it is evident that the only causes to be considered are those causes of exemption that are formed of different circumstances, not being applicable to others, as those of Nos. 12 and 13 of article 8; and for this reason, the chamber, when rendering decision, and considering as incomplete extenuating circumstances those mentioned in Nos. 12 and 13, article 8, and forming therefore the first extenuating circumstance of article 9, has committed the infraction alleged by the appellant."

OF CRIMES THAT ENDANGER THE PEACE OR THE INDEPENDENCE OF THE STATE.

[Article 142 of the penal code.]

The audiencia of Pinar del Rio sustained that the provisions of this article should be construed to the letter. The public prosecutor of the audiencia, in criminal proceedings instituted against a minister of the Catholic religion, incumbent of parish V—, accused of having encouraged, in the performance of his office, the nonobservance of the laws relating to civil marriages, asked that the oral hearing be held, and the aforesaid audiencia declared in its decision (dissenting from the opinion in writing preferred by the public prosecutor) that the facts on which the latter based his opinion did not come under the penal sanction of article 142 of the penal code, for the reasons expounded in the two following paragraphs:

"Whereas, in order that there may exist the crime defined and punished in article 142 of the penal code, it is essentially required that a minister of the church, in the performance of his office, shall publish or enforce bulls, briefs, dispatches, or other declarations or provisions from the Holy See contrary to the laws in force, or that may encourage the nonobservance thereof; which circumstances have not occurred in the fact originating the institution of the present criminal prosecution.

"Whereas the facts narrated by the public prosecutor can not be held to legally constitute the crime defined in the aforesaid article 142, for the reason that it is not the same thing to publish or execute provisions issued by the superior authority contrary to the laws in force, and to state, as the Catholic minister has done, in the performance of his office, in a more or less becoming manner, that he maintains an adverse opinion to civil marriages, and to make erroneous statements, as was the case, concerning the validity of said civil marriages."

The above-mentioned grounds were taken as a base on the 25th of October, 1899, in order to supersede the proceedings, as provided for in article 637 of the code of criminal procedure, subdivision second of said article. The public prosecutor filed, against the decision directing that the proceedings should be superseded, the proper appeal for the annulment of said decision, based in subdivision fifth of article 849 of the above-mentioned code, on the ground that the law had been violated in its article 142 of the penal code, for which reason he was bound in compliance with his duties to file said appeal.

The public prosecutor of the supreme court sustained the aforesaid appeal, on the ground that the construction given by the audiencia to the above-mentioned legal precept was manifestly erroneous; inasmuch as if the law punishes the minister who enforces bulls, briefs, or dispatches of the Holy See, or any other declarations or provisions that attack the peace or independence of the state, it should, with greater reason, punish the person that commits such acts of his own accord; for, in the first case, the obedience due by the minister to his superior, according to his religious beliefs, although said obedience should not and ought not to be considered as reasonable cause of exculpation—nor can the law admit such a principle—to a certain extent extenuates, morally speaking, the culpability of the agent; for the reason that his will is subordinated to the initiative of his superior; but when said initiative actions are taken of one's own accord the whole responsibility falls on the offender, to whom initiative determinations must be attributed exclusively, he being the only cause thereof. The first case is, in accordance with the letter of the law, the one that should be punished the least, and the second, which is the one that it was practically attempted to solve, is the most blamable, both in so far as delinquency is concerned as well as the culpability thereof; and therefore both cases should have been included in the same provisions intended for the punishment of the act, the commit-



ting or which, according to said article 142, constitutes the fundamental ground for action, to wit, the opposition to the observance of the laws of the state, or the encouragement to said nonobservance by an ecclesiastical minister in the performance of his duties.

The public prosecutor also objected to the decree rendered by the chamber of the *audiencia* for the reason that same had admitted the facts on which his complaint was grounded, and that one of said facts consisted in that the accused, in his capacity of a minister, refused to issue a baptismal certificate for the celebration of a civil marriage; which constituted a direct act of opposition to the observance of the laws, and consequently not bare statements of the opinion of said minister contrary to civil marriages.

The principles upheld by the public prosecutor before the supreme court in consequence of the appeal to which reference has been made is in accord with the construction which the courts have always given to the legal precept that was applicable to the case in question; and for this reason the decisions rendered by the supreme court of Spain, wherein there prevails the same legal precept that is in force in this island, with the only difference that same has a different number in the two codes (for in that of Cuba the respective article has No. 142 and in that of Spain No. 144) could be cited as antecedents that corroborate the above-mentioned principles.

In fact, two decisions rendered by the supreme court of Spain, in consequence of appeals filed for the annulment of decisions rendered, had decided a similar question to that raised by the public prosecutor before the supreme court of Cuba, both of which decisions were rendered in the year 1874, on the 5th of January and 6th of October, respectively.

As may be noticed, the two aforesaid decisions were rendered at a time when civil marriages were the only ones that legally prevailed in Spain; a lawful status exactly the same as the one that obtains in Cuba since the issuing of the order dated on May 31, 1899, which order was designated by the public prosecutor as the one the observance of which the accused had opposed. (This legal status has been modified by order No. 307 of the present year.)

The supreme court of the island of Cuba sustained the opinion of the public prosecutor, and declared that the appeal taken by him was well grounded; accordingly, the decree against which the appeal was filed was superseded by the decision rendered on the 12th of January of the present year, taking the same grounds maintained by the public prosecutor upon the filing of the appeal hereinbefore referred to.

#### APPEAL FOR THE ANNULMENT OF A DECISION RENDERED IN A CRIMINAL PROSECUTION FOR ABDUCTION.

[Article 465 of the penal code.]

The decisions rendered by the supreme court of Spain are precedents of the greatest scope to which we could resort to apply to the laws of this country, for the reason that our laws are identical to those of the aforesaid nation, and that our penal code is the same as that which obtains in Spain, with slight changes of little importance, but were at variance and at the same time contradictory, in so far as they relate to the doctrine of article 465 of the aforesaid penal code. Taking this fact into consideration, as well as that it was expedient that the supreme court of this island of Cuba should settle said doctrine by means of its decisions as to doubtful points, the public prosecutor of the *audiencia* of Habana filed the proper appeal for the annulment of the decision rendered, directing that the criminal proceedings instituted against an accused for abduction should be superseded; and the public prosecutor of the supreme court having sustained the aforesaid appeal, it was declared that same was admissible, by the decision rendered on the 5th of February of the present year, wherein the following grounds, which are of paramount importance, were taken:

"Whereas in order that the crime of abduction may exist it is not necessary that the minor be willing, either of her own accord or by having been induced thereto, to conceal her whereabouts, and to remain for a long time away from the control or protection of her parents or guardians; as it is only required that a woman be abducted with unchaste designs." (Article 463 of the aforesaid penal code.)

Whatever may be the opinion formed in connection with the foregoing doctrine, in addition to same being perfectly in accord with reason, we deem it highly expedient, taking into account the matter to which the same refers; inasmuch as, for the reasons that will be given when dealing with another subject, offenses against chastity should be preferentially considered in our country, due to the data that our penal statistics have always shown and continue to show at the present time.

## PROSECUTION FOR PARRICIDE.

[Aggravating circumstances, Nos. 3, 8, 21, and 26 in article 10 of the penal code.]

The audiencia of Pinar del Rio acted in a case which, due to the enormity of the crime and to the special nature thereof, deeply impressed public opinion and produced general anxiety. Before the court of Guanajay, within the jurisdiction of the aforesaid audiencia, there was instituted a criminal suit for the reason that G. G. P. killed his daughter, M. G., with whom he lived in concubinage, and subsequently to the taking of all proper legal actions in the matter a decision was rendered on the 17th of March, wherein it was decided that the following fact had been proved: "That in the night, between the 29th and the 30th of August of last year, the indicted, G. G. P., who for some time previously had lived in concubinage with his legitimate daughter, M., in consequence of having suspected that his said daughter was in love with another man, and that she was having amorous intercourse with the latter, after having quarreled upon several occasions, he made up his mind to kill her, and in fact, with a pointed knife which he had in his house and which he had purchased on the evening of the preceding day, he approached the bed where his said daughter was lying, and after having accused her, prompted by jealousy, he stabbed her with the knife in the pericardial region, the knife penetrating the thorax through the fourth intercostal space of the left side, death having ensued about two hours after she had made ante-mortem statement before the court that instituted the proceedings, the accused having wounded himself slightly with the above-mentioned knife immediately after committing the act."

The public prosecutor of the aforesaid audiencia filed an appeal for the annulment of the decision rendered, for the reason that the court had adjudged the facts mentioned as constituting the crime of parricide (article 413 of the penal code), and had not taken into consideration any circumstances affecting the responsibility incurred, notwithstanding the fact that in his opinion there should have been held as specific aggravating circumstances those set forth in Nos. 3, 8, 21, and 26 of article 10 of the penal code; therefore by means of the aforesaid appeal there was raised the question to which clause 5 of article 849 of the code of criminal procedure refers.

The public prosecutor of the supreme court sustained the appeal in so far as to that which the first point refers, and his opinion concerning the matter was briefly expounded in the communication which he addressed on the 20th of April last to the public prosecutor of Pinar del Rio, which reads as follows:

"There have been received at the office of this public prosecutor the certificate and copies relating to the appeal for annulment of the decision that you filed within the legal term against the decision rendered by that audiencia on the 17th of March of the present year, in the prosecution for parricide instituted against G. G. P., on the ground that the law had been violated. On the 21st of the present month I have appeared before this supreme court in order to sustain the aforesaid appeal, but inasmuch as on taking this action I only intend on the day of the hearing to uphold one of the arguments of the above-mentioned appeal, namely, that which relates to the act of treachery, to which you referred in your opinion in writing as being the first ground on which you base the appeal in question, as has been done in like instances, I address you the present communication in order to advise you of the grounds taken by me for such action. The facts which have been declared to have been established in the decision rendered absolutely prevent the undersigned from sustaining the second argument produced by you as grounds for the appeal in question. Laying aside other reasons that would make the case appear greatly doubtful, the opinion sustained by you might be admitted if the facts of the case were judged in the manner that they have been stated in the document whereby you filed the appeal, but this can not be the case for the reason that said facts are different, as set forth in the respective paragraphs of the decision against which the appeal was taken.

"It is stated in this decision that the crime was committed with a knife which the indicted party had purchased on the previous night, but it is not proved that the said purchase was made by him for the purpose of committing the crime; therefore, to infer that this was the case we must resort to more or less reasonable deductions, on which it is impossible to base the determination of any circumstance whatsoever, and much less with detriment to the delinquent. Concerning the omission which, according to your opinion, has been incurred by that audiencia in not having considered the aggravating circumstance No. 21 of article 10, I am not in accord with you. It is true that the crime of parricide committed by the father may refer to descendants of either sex, as is contended in the motion whereby the appeal is filed, but it does not seem proper and reasonable to make any distinction in order to aggravate the responsibility; concerning this point jurisprudence has always been contrary to the doctrine on which the appeal is based; for, when it has been a ques-

tion between a husband and wife, it has been decided that the aggravating circumstance in question can not be legally considered in case the wife is the victim; and it may be noticed that in article 413 of the penal code both words son and spouse are used in the same general sense, and therefore the arguments produced in the appeal could be correctly applied to both. The circumstance relating to the use of a prohibited weapon is among those of the most difficult determination comprised in the penal code, due to the doubts that are involved in our legislation in consequence of same not having been clearly defined therein. At all events, I am of the opinion that some action could have been taken in the proceedings in order to establish the condition of the weapon used by the offender, and referred to in the prosecution, wherein the decision rendered has originated the filing of the appeal under consideration.

Furthermore, inasmuch as it has not been explained in the respective paragraphs of the decision for what purpose the purchase of the knife used by the indicted party for the commission of the crime was made, it seems unquestionable that it is not necessary to discuss the condition of said knife, which after all would be illegal as a weapon if it had been proved that it was deliberately purchased with a view to committing the crime, but the purchase of which would be perfectly legal if it had been made for the purpose of using it as an implement."

At the time of the preparation of this report the supreme court rendered a decision declaring that the appeal in question is groundless, and sustaining in all its integrity the decision rendered by the audiencia of Pinar del Rio.

#### A PROSECUTION BY VIRTUE OF WHICH THE PENALTY OF DEATH WAS IMPOSED.

[Theory in connection with the third circumstance of article 10 of the penal code.]

In a criminal suit, by virtue of which the penalty of death was imposed, instituted before the court of first instance of Santa Clara, the supreme court had the opportunity of establishing the proper legal doctrine concerning the following point, which had been previously decided by the supreme court of Spain, viz: Shall treachery consist only of acts dependent on the will of the person committing it, or can it be legally admitted that said treachery is due to other causes that do not depend on the will of said agent? Specifically applying the principle as to the point that the court was obliged to solve, we must ask, When a child of a few years of age is killed, will there exist per se the said aggravating circumstance? Before our highest court of justice the public prosecutor sustained that opinion, grounded on the fact that the aforesaid circumstance, which is aggravating, should be taken into account, not only when the means, methods, or forms employed by the offender were used solely by him or when he deliberately selected the same, but also when he availed himself of the defenseless state of the victim, whether it was accidental or permanent. This construction of the law was mainly based on a substantial reason, which in its turn is grounded on the following principle: The aggravating circumstance referred to has been expressed in our code for the reason that the concurrence of same in the commission of a crime leads us to believe that there exists greater perversity in the offender. Now, the greater the defenseless condition of the victim the greater the perversity that must be supposed in the criminal on committing the crime, for the reason that he would be able to commit the crime with greater security to himself and for the successful carrying out of the crime. When the means of his own personal safety have been prepared by the offender, although same should not have been prepared by himself, but that he should only avail himself thereof, any defense to his actions to prevent same is difficult, incidental, and limited, but possible; while in a case where a child has been wounded or put to death by an adult, there does not exist the possibility of any defense, which is always a fact; they are analogous facts, but of results—in the one case relative and conditioned on the circumstances of the moment, and in the other absolute, inasmuch as they have been imposed by natural circumstances.

The foregoing theory was sustained by the public prosecution of the supreme court at the time of the hearing of the appeal for annulment, filed in behalf of the delinquent, as provided for by the laws in force. In the decision rendered by the audiencia there had been taken into consideration the said circumstances of treachery in order to properly classify the crime as that of assassination; but the considerations set forth were not taken as a basis for the said decision; the same were only employed in connection with others concerning the place of the perpetration of the crime, and as to wounds inflicted, causing the death of the person wounded, to the lack of outside assistance, etc. The public prosecutor recommended to the supreme court the expediency of establishing a final doctrine concerning a subject so important in itself, and the petition of the public prosecutor was granted, as the court rendered a decision in accord with his petition on the 20th of March of the present year, which declared groundless the appeal filed by the defense on the following grounds: "That

a person is guilty of a murder where he kills with treachery another, and that this last circumstance concurs when the criminal acts with safety to himself, namely, without risk to his person arising from any defense that the injured party might make, which can never occur when the victim is a child of from 3 to 5 years, for the reason that in consequence of the said age the defenseless condition in this case is absolute and can in no way be avoided, so that it can not even be assumed that there exists the possibility of a defense, and for the same reason the aforesaid circumstance of the age characterizes and stamps as treachery such acts."

#### HOMICIDE COMMITTED BY TWO RURAL GUARDS.

[Paragraph 2, article 1, of the penal code.]

When the rural guards J. G. and J. C. H. were conducting the arrested party, A. R., the latter, after having obtained leave from the guards to depart somewhat from the road, attempted to escape, and he was then followed by said guards, who, fearing that he would succeed, took to a thick, adjoining brush and discharged their weapons several times at the escaping party and killed him.

Criminal proceedings were then instituted before the judge of first instance of Sancti Spiritus, and same were submitted to the audiencia of Santa Clara, which rendered a decision on the 17th of May of the present year, whereby the accused (the said rural guards) were acquitted on the ground that the action taken by them did not constitute a criminal offense.

The grounds taken by the aforesaid audiencia in order to render the decision mentioned are set forth in the four paragraphs of said decision, which we copy because we deem it absolutely necessary that same be known, in order to determine the views held by the aforesaid supreme court:

"Whereas, according to paragraph second of article first of the penal code, the acts and omissions punished by law are always presumed to be voluntary, unless the contrary be established;

"Whereas in order that an act may be voluntary it is necessary that said act be free, intelligent, and intentional, and that according to the most reputable authors whenever any of the aforesaid requirements do not concur, the act is not a voluntary one, as only the three combined requirements constitute the substance of the delinquent act;

"Whereas taking into account the lack of instruction of the persons indicted, who, in addition, had not received any directions whatsoever in connection with the services which they rendered and the opinion, although erroneous, which they held concerning the conduct which they should follow on the prisoners attempting to escape who were intrusted to their custody, it must be sustained that, although they did not act legally when putting to death the hereinbefore-mentioned R., it is at least unquestionable that they could have really entertained the opinion that in the interest of the services they rendered they were under the necessity of preventing at all hazards and by all possible means, even by the use of their weapons, that the persons in their custody should escape;

"Whereas in view of the aforesaid bona fide and reasonable belief which was entertained by said guards, as shown by the facts established, without said guards having then any particular interest, there disappears, in consequence of proofs to the contrary, the assumption that the act was carried out voluntarily and with malice, for the reason that the accused did not believe that they would commit a crime, and therefore it could not be legally declared in the present case that said guards must be held responsible."

The representation of the fiscal of the audiencia of Santa Clara filed the proper appeal for the annulment of the decision, authorized by No. 2 of article 849 of the law of criminal procedure, indicating as being violated articles 1 and 416 of the penal code, for the reason that the facts admitted as being established were constitutive of a crime, which should be adjudged as homicide.

Pending the decision of the aforesaid appeal, which was sustained by the public prosecutor of the supreme court, on the 30th of June last, to which date this report refers, said appeal has been determined during the printing of the above-mentioned report, the supreme court declaring by its decision dated on the 1st of August last that the appeal was well grounded for the same reasons set forth by the public prosecutor. The grounds taken by the supreme court were explained in the following manner:

1. Whereas a law is considered to have been violated in a final decision, in accordance with No. 2 of article 849 of the code of criminal procedure, when the acts which have been declared to have been established in the decision are not adjudged to

be misdemeanors or crimes and punished as such when the said acts are in reality misdemeanors or crimes, without there being any posterior circumstances preventing them from being punished.

2. Whereas the facts admitted to have been established in the three first paragraphs of the statement of the case in question, far from justifying the declaration of the nonculpability of the indicted parties, are precisely the same as those that must concur in the crime defined in article 416 of the penal code, for the reason that it can not be declared, under any circumstances whatsoever, that the fact of persecuting a fugitive who had not assumed an offensive attitude is a lawful act, for the guards were not exposed to any danger, notwithstanding which fact they discharged their weapons upon said fugitive, this last action being dangerous, and liable to produce fatal effects, and neither any regulation governing the public force nor any gubernative precept whatsoever, authorizes the agents of the authority to make use of their arms in any cases whatsoever other than those in which they are attacked and in which they can not find any other means of performing the duties intrusted to them in order to cause themselves to be respected and obeyed, or in the special case of legitimate self-defense.

3. Whereas outside of the fact that the ignorance of the laws and the lack of culture do not exempt from criminal responsibility the act of the indicted parties who discharged their weapons against R. when the latter tried to escape without causing any danger to them, is by its nature and for the reasons and circumstances that attended the free, intelligent, and intentional act of the rural guards G. and C. H., and it can not be admitted, without incurring in a great legal error, that the persons indicted, at that moment, did not act in a voluntary and malicious manner, which is the true ground of all offenses.

4. Whereas it can not be sustained that the indicted persons acted in compliance with their duties or in the legitimate exercise of any right of authority whatsoever, inasmuch as the duty of the agents of the authority, when seizing a delinquent, as has been decided by the supreme court, is to try to capture him without danger to another, or any other danger to the prisoner than that indispensable for his arrest, and that it does not appear that the duties and obligations of the aforesaid agents are to arrest delinquents by discharging their weapons at them, as an adequate and proper means of arrest; and even in the case in which they are required to put to death anyone who tries to escape, they are not bound to obey said order when it violates a moral precept, as well as a positive law with penal sanction.

5. Whereas in view of the foregoing arguments the said chamber of the audiencia of Santa Clara, upon departing from the line of reasoning set forth, by not finding any crime in the facts that originated the proceedings in question, has violated, by nonappli-ance thereof, article 1 in connection with article 416 of the penal code, and incurred in the error of law attributed to it.

#### FALSIFICATION OF A PUBLIC DOCUMENT.

[Articles 310 and 311 of the penal code.]

The public prosecutor (fiscal) of the audiencia of Santiago de Cuba having filed an appeal for the annulment of a decision on the ground that the law had been violated by the nonappli-ance of articles 310 and 311 of the penal code to the crime of falsification of a certificate issued by the office for the registration of animals, the public prosecutor of the supreme court did not sustain said appeal, basing his opinion on the facts that are narrated in the official letter addressed by him to the said official on the 9th of May last, which reads as follows:

"HABANA, May 9, 1900.—To the public prosecutor of the audiencia of Santiago de Cuba. Sir: Replying to your polite communication dated on the 25th of last month, I feel bound to inform you that although the certificates relating to the ownership of animals are evidently official documents, inasmuch as same are issued by public functionaries in the performance of their duties, this does not mean that the falsification thereof should be punished in conformity with articles 310 and 311 of the penal code, when the delinquent is a public functionary or a private person, inasmuch as the certificates of residence (*cédulas de vecindad*), passports, and certain certificates issued by physicians, public officials, and their agents belong to the same class of documents; and, nevertheless, the following articles, from 316 to 321, no doubt taking into account the specialty thereof, the minor transcendence of their alteration, and the insignificant damages that their falsification may cause, punish said falsification with less severity, thus establishing in favor of the delinquents a real exception, in which the aforesaid certificates must be included. In fact, whether the said documents may be utilized to prove the ownership of animals to which same refer, or in order to permit their being taken through different localities from that

in which the same were registered or inscribed by their last owner, it is certain that the nature of the aforesaid documents is determined by the fact of it being assumed therein, in a positive manner, by the person in charge of the registration of animals, that a certain specified person is vested with the ownership of certain animal or animals; and as said nature does not differ reasonably from those that, only as a demonstration, are cited by article 320 of the code, no doubt can be entertained, in my opinion, that the above-mentioned certificates relating to the ownership of animals are those fully within the meaning of the words 'or of any other like nature' used by said article, and should be on a level with those of physicians, services, conduct, and especially of insolvency, to which, due to their nature, they bear similarity when their falsification is to be considered, which is punishable in accordance with the condition of the delinquent, as provided for by articles 320 and 321 of the aforesaid code. To arrive at this conclusion as reason demands, in the decisions rendered on the 2d of January and the 12th of July, 1894, passed in relation to appeals taken in the Antilles, the certificates of ownership relating to cattle that have been assimilated to those of passports, to which (as is not the case with the penal code of Spain) reference is made in articles 316, 317, and 318 of the code of Cuba and Porto Rico, no mention being made of such documents in the penal code of Spain. But as the supreme court of said nation appeared not to be satisfied with the said progress toward sanctioning as justifiable acts which, until then, were punishable with marked severity and evident illegality, it commenced to sustain, in the same year, 1894, on the 31st of December, and directly upon the request of the public prosecutor, that for the effects of article 324 (320 of our code) there should be considered on the same grounds as those relating to merits, services, and other things mentioned in said article, the fact of stating, when reference is made to a certain person, that he is the owner; on which doctrine the aforesaid Spanish supreme court has insisted in successive decisions, among others those rendered on the 15th of January, 1895, March 30, November 24, and December 4, 1897, and January 11, 1898. With this abundant data in support of the opinion, hereinbefore referred to, of this office, I determined to desist from supporting the appeal, which, with plausible zeal, was filed by you against the decision of that court, because instead of Mr. R. F. being sentenced as the author of falsification of a public document, as you deemed should have been done in accordance with the law, he was only punished as being responsible for the offense referred to in article 317 of the code, for the reason that the certificate relating to the ownership of an animal was considered to be the same as a passport; which decision I deem erroneous for the reasons herein set forth, in which sense the decision could have been appealed against in order to obtain a decision in the premises from our supreme court identical with that of the supreme court of Spain. But if this has not been possible in the present case I hope that you will hereafter in like cases that may occur uphold in the proceedings the opinion referred to, namely, that of articles 320 and 321 of the code, taking care to file due appeal if finally the audiencia should depart therefrom by insisting on applying article 317 of the same penal code."

#### TRESPASS ON A DWELLING HOUSE.

[Article 509 of the penal code.]

The audiencia of Santiago de Cuba had cognizance of the following case: A. R. lived in concubinage with M. C., and having arrived at that city from Habana, he went to the house of M. C. about 12 a. m. and tried to enter said house against the will of the latter, who, in order to prevent him from doing so, locked her door and went through the yard to the adjoining house; then Mr. A. R. grew angry because she did not admit him and because she had not opened the door, and broke two rods of the window, and by force entered the house, destroying the furniture, the clothing, and everything at hand belonging to Miss M. C., until he was arrested and imprisoned by a municipal guard.

It was declared that the above-mentioned facts had been established, and the aforesaid audiencia sustained the opinion that same constituted the crime of trespass on a dwelling house, referred to in article 509 of the penal code, subdivision 1, and the incidental misdemeanor of damage to the property of another. Said court expounded the reasons upon which it formed the opinion mentioned in the first paragraph of the decision dated March 15 of this year, which reads as follows:

Whereas the fact established constitutes the crime of trespass on a dwelling house, provided for and punished in paragraph 1 of article 509 of the penal code, since it appears that R. entered the house by force against the will of the owner thereof, but without it having been proved that he exercised violence or intimidation against her.

The principle sustained by the audiencia is corroborated by a decision of the supreme

court of Spain dated on the 20th of March, 1888, and by the interpretation of article 20 of the penal code. In the first it is established very clearly that the violence must be exercised on the person of another, and the second, when defining in a general manner the crime of robbery, seems to distinguish between violence to persons and to things. This being admitted, paragraph 2 of article 509 could not be applied to the facts established, for the reason that the acts of force executed by the culprit in order to penetrate into the house against the will of the owner thereof were exercised on things; which action, by virtue of said acts, caused the idea of violence to be set aside, as demanded in said paragraph 2 of article 509, as an aggravating element which in reality characterizes the crime.

The representative of the public prosecutor of the audiencia of Santiago de Cuba departed from the aforesaid opinion, as did one of the associate justices of the court who acted in accord with the public prosecutor; and the latter filed an appeal for the annulment of the decision, on the ground that both paragraphs of the aforesaid article 509 had been violated, the first for undue appliance to the case, and the second for nonappliance.

The public prosecutor of the supreme court sustained the appeal, and held that the meaning of the word violence, by reason of the lexicological value of this word, could be applied to persons as well as to things, in so far as one and the other may be the object of the action represented by said word. Against this proper meaning of the word, employed in the phraseology of the legal precept which had to be applied, there could not prevail, in the opinion of the undersigned, who personally sustained the appeal mentioned, too strict interpretation of article 520, which, on the other hand, could not be generalized in order that same could prevail in every case of the code against the natural meaning of the words used in each one of the articles forming the same. In a more concrete manner there was invoked the phrase used in a decision of the supreme court of Spain (November 5, 1876), according to which, in the case determined by that decision, a door had been forcibly opened, and the grounds were set forth in the decision of the same supreme court of Spain, dated on the 5th of April, 1870.

Our highest court of justice rendered a decision in connection with the appeal in accordance with the opinions of the public prosecutor, and a decision of June 2 of the present year declared said appeal to be well grounded, stating that, in view of the facts established, the accused had forcibly entered the house of the person injured.

#### FRUSTRATED HOMICIDE.

The second section of the criminal chamber of the audiencia of Habana rendered a decision on the 22d of October of last year in criminal proceedings instituted against R. M. C., in which decision it is stated that the following facts were established:

1. Whereas it has been proved that about 12 o'clock in the night, between the 21st and the 22d of January ultimo, there was being held a ball or "rumba" at the house, street C—, No. —, in this city, organized by A. A. S., who, in view of a disturbance caused by R. M. C., violently drove the latter from the house, but who later on again came to the ball, and a quarrel ensued between him and A, which was ended by the interference of a police guard, who compelled M. C. to retire from the house and the block.

2. Whereas it has been proved that about half past 2 or 3 o'clock of the same night A. left the ball in company with two women and passed through street C. Y. toward P. A. street, and upon his arrival at the corner of the latter he was assaulted by R. M. C., armed with a sharp and pointed instrument; said C having left a group of persons stationed at said corner, and Mr. A, on seeing himself attacked, tried to defend himself with his fists and his arms, M. C. inflicting on him two wounds in the left arm of about 3 centimeters in length, which penetrated the skin, cellular tissues, and muscular fibers, one of which lasted forty days in being cured, having required medical assistance, and rendering him unable to work.

3. Whereas it has been proved that M. C. was condemned by a final sentence, prior to this decision of this court, to three months and one day imprisonment for the crime of theft in a decision dated on the 9th of December, 1893, in a suit instituted before the court of the central district, and to two months one day of the same penalty in a decision dated on the 7th of August, 1899, in a like criminal suit instituted before the court of the eastern district.

The above facts were judged by the court to constitute the crime of frustrated homicide, punishable under article 416 of the penal code, in connection with section 3, paragraph 2; taking into consideration at the same time the aggravating circumstance of its being a second offense (number 18, article 10 of the code), and there

was imposed on the culprit the penalty of ten years and one day imprisonment and accessory penalties.

The defense having filed appeal for the annulment of the decision, based on number 3 of article 849 of the code of criminal procedure, alleging that the facts which were declared to have been established constitute only the crime of inflicting wounds comprised in case 4 of article 429, and the appeal having been admitted, the public prosecutor of the supreme court sustained the same, giving further grounds; for which purpose he presented an opinion to the chamber of justice on the 22d of January of this year, which reads as follows:

To the chamber of justice: The public prosecutor states that he has examined the present record of proceedings in connection with the appeal for the annulment of the decision rendered therein, for violation of the law, filed by the accused R. M. C. against the decision rendered by the members of the second section of the criminal chamber of the audiencia of Habana that sentenced him as the author, with the aggravating circumstance of its being the second offense, of the crime of frustrated homicide; and as the undersigned public prosecutor has determined to make use of the right granted to him in article 28, number 3 of the order number 92 issued by the military governor, he states at once to the chamber, by means of this opinion, which he files within the legal term conferred, that he sustains the said appeal, not only by virtue of the same argument presented by the appellant, namely, that the court has incurred in the error in law referred to in number 3 of article 849 of the law of criminal procedure, and infringed articles 416 and 3, paragraph 2, of the penal code, by illegal application, and 429, No. 4, of the same code, in nonapplication, when deeming that the facts declared to have been established in the decision appealed from, which characterize the crime of frustrated homicide, while in reality they constitute that of inflicting serious wounds, defined in article 429, case 4, but also for the following sole reason: "The court, upon considering in its decision the aggravating circumstance of the crime being a second offense, as the accused M. had been sentenced in the decisions rendered on the 7th of August, 1889, and December 9, 1893, for two crimes of robbery, the exact detail or amount of which is not expressed; has also incurred in the error of law referred to in No. 5 of article 849 of the code of criminal procedure by unduly applying No. 18 of article 10 of the code, inasmuch as in the case in question the said aggravating circumstance of responsibility should not be taken into consideration, in view of the different nature of the crimes of homicide and theft; the time elapsed since the latest sentence was imposed, which does not permit us to affirm any greater perversity on the part of the delinquent, and the impossibility of forming an exact opinion concerning the corresponding relations as to the greater or less severity that should exist between both penalties imposed in the former decisions and the one corresponding to the present crime when the articles of the code are not specified that apply in the aforesaid decision, nor the modifications of responsibility that might have reduced the penalty to 'arresto mayor,' notwithstanding that the one applicable to the aforesaid thefts is of a greater entity. In view of the foregoing I request of the chamber to deem proper to hold me as sustaining the appeal referred to in the present record of proceedings and to admit, as alleged, the new argument for the annulment in question; to admit the copy filed of this opinion in order that same may be delivered to the other party, and to set a day for the hearing, and after same has taken place to declare, in due time, well grounded the present appeal. Habana, January 22, 1900."

The supreme court, in its decision rendered on the 5th of March, has concurred in the opinion of the public prosecutor on the grounds set forth in the arguments contained therein, and which decision, copied literally, reads as follows:

Whereas in conformity with paragraph 2 of article 3 of the penal code, there exists a frustrated crime when the delinquent practices all acts that should produce as a result the crime, and which, notwithstanding, do not produce the same, from causes independent of the will of the agent.

Whereas the fact of Mr. M. C. having rushed on A. S. with a knife, and of his having caused the latter, who defended himself with his arms and fists, wounds in the left arm, clearly shows that there existed the intention of inflicting injury and is sufficient reason to give the character of homicide to the act; much more so when, from the events that took place at the ball on C—street between the offender and the person offended, due to the relations between the two and in consequence of the same, and from the nature of the events that occurred a few hours later, all of them clearly show the intention of the offender in such a clear and evident manner as excludes all doubt that he intended to put to death the injured person.

Whereas it is a juridical doctrine, in sound principles of interpretation in penal matters, that when a concrete fact constitutes a real crime specifically and separately punishable, such as that of inflicting wounds, there can not be lawfully attributed



to the delinquent any further intention than that revealed by the extent of the harm done, to qualify the act more seriously, unless very striking circumstances show without any doubt whatsoever the existence of such further intention, and in the act that has given rise to the present proceedings, in which such circumstances have not occurred, there should be taken into consideration, for the qualification of the crime, solely and exclusively, the duration of the wounds inflicted; and the same having been completely cured within forty days, the act committed constitutes the crime of inflicting serious wounds, provided for and punished in case 4 of article 429 of the penal code, the only crime for which the appellant is responsible.

Whereas concerning the aggravating circumstances of its being a second offense having been considered in the decision; in order to take into account said circumstances, there should be taken into consideration (according to paragraph second, case 18 of article 10 of the penal code) the circumstances of the delinquent and the nature and effects of the crime; and in the present case there does not exist any connection between those of theft, for which he was sentenced in 1889 and 1893, and that of homicide, for which he is now punished by the civil chamber; and it can not either be assured that it exists in fact, inasmuch as the motives are unknown, as well as the occasion and circumstances under which the former were perpetrated, and, furthermore, the great lapse of time intervening since the previous sentences does not permit it to be asserted in the present case that the culprit has shown greater perversity;

Whereas as a consequence of the foregoing the court upon judging that the crime of frustrated homicide was committed in the present case, it has incurred in the error of law referred to in case 3d of article 849 of the law of criminal procedure, and infringed article 3, paragraph 2, in connection with 416 of the penal code by undue application, and case fourth of article 329 of the same code for the reason that same was not applied; and concerning the appreciation of the aggravating circumstance of repeated offenses the sentencing court has also violated article 10 of the aforesaid code in case 18, paragraph second, cited in the opinion of the fiscal.

#### THEFT.

[Articles 535 and 536, Nos. 1 and 4, respectively.]

The audiencia of Habana, that had cognizance of a prosecution for the theft of a heifer, which was appraised in the amount specified in the above-mentioned articles, rendered a decision on the 6th of January ultimo, whereby the accused was acquitted on the ground that he absolutely lacked all means of maintenance whatsoever; said accused, who was compelled to come from the country and reside at Guines in consequence of the decrees issued by Gen. Valeriano Weyler, having seen that his family was liable to die of hunger, seized the animal mentioned, and slaughtered it for himself and his family. This fact was in itself sufficient to cause the criminal chamber of the audiencia of Habana to absolve the accused, J. H., who committed the said crime, said criminal chamber being of the opinion that said crime did not exist for the reason that it "should judge the facts constituting crimes, by dwelling not on the external forms of said facts, but on the agent himself in his personal conditions, and on the reasons that moved him to carry out the deed done by him." In the third paragraph relating to the legal grounds of the decision mentioned, it was demonstrated that the court could not legally hold that J. H., upon seizing the animal in question, had acted in order to derive any profit whatsoever."

The public prosecutor filed the appeal for the annulment of the decision provided for, and pleaded that article 1 of the penal code, as well as article 535, subdivision first, and No. 4 of article 536 should have been applied to the case in question, and adduced that the appeal filed by him was provided for in subdivision second of article 849 of the law of criminal procedure, for the reason that, in accordance with his opinion, the fact prosecuted constituted the crime of theft defined in both of the last articles just cited.

The supreme court in the final decision rendered maintained the opinion of the public prosecutor, and the decision of the audiencia was reversed on the 5th of May of the present year. This last decision of the supreme court contains the following consideration:

Whereas at no time whatsoever have the laws judged any crime by setting aside the personality of the agent and the reasons that prompted him to the commitment thereof, as is shown by the principle, long prevalent and laid down in the Institutes of Justinian: "It is the intention that constitutes the crime and not the act committed"—a principle which has been always followed in the penal code in force, carefully observed in the circumstances that aggravate, lessen, or extenuate the responsibility, and applied even more clearly in connection with the crime referred

to in this prosecution, inasmuch as in number first of article 539 said crime is defined, and it is therein declared that a person shall be guilty of theft "when with intent of gain and without violence or intimidation to persons or employment of force on things, he should appropriate to himself any movable property belonging to another, against the will of the owner thereof."

Whereas the criminal chamber that rendered the decision on the facts that it declared had been established has described the crime with all the elements and circumstances thereof: That J. H., being in extreme want, and knowing that in a yard of a house of the city there was a calf belonging to another person, he awaited the hours of the night in order to carry out his designs, and entering the yard he seized the calf, slaughtered the same, immediately cooked it and ate part of the meat in company with his family, having salted the rest in order to eat the same later on.

Whereas the chamber incurred in a manifest error on maintaining that the provisions of article 535 were not applicable to H., for the reason that the latter only intended to satisfy his hunger and that of his children, and therefore the chamber could not have sustained that H. acted in order to obtain any gain; a manifest error for the reason that the gain was manifest, namely, the benefit that he received, no matter how worthy he was of compassion due to the situation in which he was placed, inasmuch as the gain referred to consists not only of a pecuniary profit but of any benefit whatsoever; and in this sense there have always been considered as thefts all acts whatsoever by means of which "any personal property is taken that belongs to another without the consent of the owner thereof, with the purpose of obtaining the control or the possession of the same or the use thereof."

Whereas in consequence of the appeal for annulment filed this supreme court is bound to render a decision in support of the strict observance of the law.

The culprit, upon the rendering of the second decision that the supreme court was bound to render, in conformity with article 36 of order No. 92, was declared to be included in the pardon referred to in the order dated on the 16th of January ultimo, which until that date could not be legally applied to him, for, as has been stated before, he had been acquitted in the decision rendered by the audiencia prior to the aforesaid date.

#### APPEAL FILED IN THE INTEREST OF JURISPRUDENCE AGAINST SENTENCE TO DEATH.

In a case which produced quite a notoriety, and of which the audiencia of Matanzas had cognizance, that tribunal passed a sentence on the 3d of February of the present year, in which sentence the facts declared were admitted as proving the perpetration of two offenses, that of theft and that of murder, respectively, the former having been the cause necessary to produce the latter, evident premeditation attending the first, as shown by circumstances, and both being included in articles 414 and 520 of the penal code. In view of said decision and two of the parties indicted having been accused as the criminals in the case, and the third party as an accomplice, the former were sentenced to death, and the latter to 14 years 8 months and 1 day, to temporary chain-gang, and corresponding accessory penalties. After all the facts were minutely enumerated under the fourteen headings of said sentence the following statement, marked No. 4, was made, after averring that the murdered man and the three murderers had agreed upon a picnic in which the four were to take part: "Whereas it has been proved that, in connection with this project of a picnic in the country, and before it was carried into effect, the three indicted parties, D., M. S., and R., had agreed to take the life of D. L. during the outing, for the set purpose of getting possession afterward of the money and jewelry that he might have; and to that effect, adjusting their criminal intent to the natural requirements of the picnic and breakfast, as agreed, etc."

It was afterwards declared, as proven by the court, that the two first-mentioned indicted parties proceeded to murder the man they had previously chosen as their victim, both using criminal weapons, one a dagger and the other a knife, and in order to commit the crime they retired to a lonely place with the particular pretexts that the sentence enumerates, and they afterwards took possession of the watch and chain carried by D. L., no other theft being proved.

After the case was referred to the supreme tribunal of justice, not only in view of the various appeals presented by the parties, who alleged different reasons for annulment, but also according to law and to article 65 of order No. 92, governing the matter of appeals for annulments, said tribunal granted, in accordance with article 68 of said order, the time that this legal ruling establishes for review of the case. The fiscal was not in conformity with the opinion as to the nature of the crime which had prompted the decision involved in the sentence as mentioned above. In

his opinion, the facts, as they had been stated, only proved the complex crime of theft with homicide, and therefore the audiencia of Matanzas suffered an error of law when it decided as above; but notwithstanding the study and decision as to whether it was proper for him to ask that the sentence be annulled was submitted to his consideration, inasmuch as such appeal would not benefit the culprits, and as the appeal had not been filed by the fiscal's office, as its representative before said audiencia had not interposed it, for the reason that the fiscal of the supreme court thought it his duty to file the same in compliance with article 3 of the above-mentioned order relative to appeals for annulment. It therefore appeared at first sight that anything not alleged for the benefit of the criminals could not be considered, as the above-mentioned article No. 65 calls for an appeal for revision only in their favor. Supposing that consideration of two aggravating circumstances had been admitted by the audiencia, and which the fiscal of the supreme tribunal intended to sustain, under the belief that the sentencing court, in rendering decision, had acted in conformity with law, the repeal of the decision, should the opinion of the fiscal finally prevail concerning the nature of the crime, was of little moment to the culprits in so far as it might be of any advantage to them. The doubts were, however, promptly dissipated, as the nature of the supreme court could not longer be overlooked, as it was principally called upon to establish the jurisprudence in civil and criminal matters whenever in these two matters the judicial decisions should differ, it being in this respect the duty entailed upon the fiscal to see to the jurisprudence in both matters, an interest and duty of the public prosecution, by the fact that it is a party to the case, in accordance with article 76 of the order relative to appeal for revocation of sentences, in the proceedings relative to appeals interposed in civil suits, in which the fiscal's intervention is necessary for the purpose of safeguarding the principle just mentioned. The fiscal of the supreme court had already rendered an opinion in this connection, in the decision he presented to the chambers of justice in regard to the effects that pardon could produce in cases of persons indicted who might have interposed appeals for annulment of sentence.

Under this impression, he was able to see a precedent of marked importance in the sentence passed on the 1st of March, 1880, by the supreme tribunal of Spain, in which, although the appeal for annulment did not benefit the culprit, the error in law committed by the tribunal a quo was recorded for the purpose of protecting the interest of jurisprudence, consecrating the good principle. Having adopted said criterion and considering the value of such precedent, the fiscal's office submitted an opinion to the chambers of justice on the 20th of March of this year, in connection with this case, which, literally copied, reads: "The fiscal, in the case No. 4 of the present year, instituted on account of the appeal for annulment, filed by the indicted parties R. D., J. M. S., and J. K., against the sentence of the audiencia of Matanzas passed against the said parties for murder and theft, states that the two first named having been sentenced to the death penalty, it is a fact that, without prejudicing the appeal for annulment that their lawyers interposed, the same is in conformity with law and benefits them according to article 65 of the law relative to appeals for annulment of sentence at present in force (order No. 92, issued last year, 1899, by the military governor). The period at present allowed for instruction is in conformity with the provisions of article 68 of said law, and in conformity with same it is the duty of the fiscal's office to point out the reasons why the sentence passed by the superior court should be annulled, which he has really done in this case, also observing that the said annulment does not benefit the culprits sentenced to death in all events, the criterion which prompted the sentence of the audiencia of Matanzas in said case on the 3d of February of this year having been adopted. On the grounds on which the fiscal's office based its opinion, in order to judge the facts declared by said decision to have been proved, we meet the logical consequence, in conformity with our penal laws, that the infliction of the death penalty must be imposed. The fiscal's office, therefore, adduces in this case a reason for annulment in the interest of jurisprudence and sound principles which it is called upon to guard. An error of law has been committed in judging the facts declared, as proved by the sentence, as constituting two crimes—murder and theft, the former having been employed as the necessary means to commit the latter—in view of which error (which may be questioned by means of an appeal for annulment, according to No. 3 of article 849 of the law of criminal procedure) articles Nos. 521, 1, 414, and 88 of the penal code have been infringed, as follows: Article 521, No. 1, of the penal code, not having been applied as required, jointly with 520, as the sentence declares that the cause of the crime was theft, and to this sole purpose it is necessary to attribute the two criminal deeds committed—that is, murder and theft, while it has been impossible to separate them, regardless of the spirit of the law, which has been to establish and punish in such cases a complex, definite, and special crime. Article 414 has been misapplied,

inasmuch as the facts having to be judged in conformity with article 521, first case relating to No. 520, could not have been referred to in article 414, judging the fact that murder was committed by the concurrence of circumstance 4th of said article, as same implies the perpetration of two crimes, while, according to the law, only one exists; and it can not be admitted that the concurrence of a circumstance can compel a segregation of facts which naturally are connected with each other by a unity of purpose, and, according to law and penal legislation, by constituting a complex crime, specially punishable. Article 88 of the penal code, the infraction of which is implied by the ones previously enumerated, as in the preceding number, the existence of two different crimes is questioned, as well as the application of the ruling of said article, supposes the existence of such a case, wherein the perpetration of one was necessary to commit the other. While article 521, No. 1, should be applied, the declaration of only one crime prevents the application of article 88. Let the court consider the instruction as disposed of and the reasons established justifying the appeal, as enumerated, in order to opportunely annul the said sentence in accordance with the law, acknowledging at the same time receipt of three copies of this opinion for legal purposes."

On the 18th of May the supreme court passed a sentence which annulled that of the audiencia of Matanzas, by declaring an infringement of form, which had been alleged as just grounds for the appeal by the representative of one of the indicted parties; and due to this two important points remained undecided; that of principle, relative to the qualification of crime as already explained, and that of form; or, in other words, whether the sentence of the audiencia could be legally annulled simply in the interest of jurisprudence.

### THIRD PART.—REVISION OF SEVERAL REFORMS OF THE LAW OF CRIMINAL PROCEDURE.

#### CORRECTIONAL COURTS.

The need that has prompted the establishment of these institutions, unknown in the history of our courts of justice, is obvious. The order issued by the military governor, No. 213 of this year, has introduced their organization, a radical reform, and therefore it becomes necessary to applaud the object which originally prompted the measure. It was really a great absurdity that matters of minor importance had to be brought before the audiencia, which at the same time were troublesome, as the attention they required was detrimental to that required by others, the greater importance of which demanded, naturally, study and settlement by the tribunals which, according to the law, had to have cognizance of the former as well as of the latter. This was not the only regrettable circumstance. In view of the fact that all these matters were referred to the audiencias, and of their great number and the difficulties that the oral trial in itself entailed, it was too difficult to obtain a speedy settlement in harmony with a good administration of justice, with the advantage it involves of disposing of each matter with the attention and carefulness a just decision demands. The correctional courts recently established have come to fill a vacancy severely felt, and to remove drawbacks that have been practically experienced for a long time. This establishes, by reason of the authority granted to each court of justice, the distinction which French legislation makes between crime and misdemeanor, although the said distinction is not made by our substantive penal law. Regardless of the opinion that may be held of the said triple classification of punishable acts under a critical point of view, its perfect adaptability to obtain through it an equitable, rational, and above all a practical distribution in matters calling for special cognizance of the tribunals, can not, in our opinion, be well denied.

As this has been the purpose of order No. 213 of this year, we believe, as we have already stated, that action in criminal cases has been expedited, and however scanty be the aid contributed by the functionaries to forward the action of the government, our administration of justice will get rid of the old cases, which entailed great injustice, and which did not always constitute a proof of the carelessness and apathy of the judges, but was the result of difficulties imposed by a legislation confining itself too closely to prescribed forms, and of the organization of courts which were too prone to centralize their functions.

We do not intend and are not able to undertake now an analysis of the provisions which order No. 213 contains. Practice will show whether its application is liable to cause doubts and difficulties; but no matter what these may be, we can not deny that its promulgation has filled a vacuum and essentially established a principle of justice, and as soon as its application be a fact, its practical consequences in accelerating the action in trials will not be long awaited.

Among the data which in this connection has been received in this office of the

fiscal of the supreme court, that which the fiscal of Santiago de Cuba inserts in his report of the present year deserves special mention, and of which the following is a copy:

"The establishment of the correctional courts throughout the province means a reduction of about six hundred cases in the general report, of which said courts should have cognizance; while, if they are only established in this city, as it happens now, the reduction will be about three hundred."

The only thing to be now desired is that the institution of correctional courts, at present limited to the most populated cities of this island, be extended over the whole territory, as it is contemplated; as the advantages derived from said institution, and the impartiality that should inspire the administration of justice in regard to all the inhabitants of the country, seem to demand.<sup>1</sup>

#### JUDICIAL POLICE.

##### *Police functionaries of courts of justice.*

Title 3, book 2, of the law of criminal procedure, is intended to deal with "judicial police;" does this imply, as it appears from the title, that all the police organized at the time that said law was promulgated were not of this nature? Was there then a "judicial police" in existence in addition to another of a different character? No, by no means; article 283, under said heading, fully proves this assertion, as its eight subdivisions comprise, in fact, all kinds of employees who perform duties in the government or municipal police forces. It is therefore to be surmised that the whole police force was then "judicial," as it now is, in spite of all modifications introduced in our system of government, and as it has always to be, by reason of the character of said institution and the purpose for which it was organized. We consider that this admits of no doubt.

However, the title of "judicial" is used in law, because it cooperates with the courts of justice in furthering the purpose for which these were instituted; not, however, because it is dependent upon them. The police has always been an institution independent of the judicial power, having free scope, and only connected with the latter in so far as it helps in the prosecution and punishment of crime. Its independence is fully defined in the said title of the law of criminal procedure to which we have just referred. We therefore find that, although article 287 imposes upon the police the duty of performing any commission which may be intrusted to it by the functionaries of the fiscal administration with a view to prove any crime or ascertain its author, said ruling is subject to that of No. 288, according to which, whenever the service required should admit of any delay, the judges and functionaries of public prosecution should apply to the highest ranking official of the judicial police. Article 290, which specifically relates to disciplinary corrections for negligence in the service, also confirms what we have just stated.

We believe that the said independence of the functionaries of police is, in a certain measure, detrimental to the action of the courts. However willing they may be, they have to obey orders emanating from authorities other than the courts of law, and in order to obtain a full idea of the duties required, which is of great utility, it is necessary to establish between both authorities some kind of relationship.

We have already stated somewhere that the natural tendency of reforms in cases of criminal matters should be to contribute to make all accusations public eclectically accepted in our law of criminal procedure. This has so far been the case, and in view of this and of the provisions of article 452 of the digest of organic regulations for the administration of justice, which in its subdivision 8 places in charge of the fiscal direct the prosecution of criminal action, it is clearly seen that if the police should depend on the courts, by reason of practical convenience, the public prosecution would be most interested in said reform, as the responsibility daily increases which the latter is called upon to assume in the prosecution of criminal cases, and therefore a certain share of the functions of the police should be under its control as a logical consequence of the duties imposed upon it, as it seems but natural that whenever anyone is required to perform certain duties he should also be placed in condition to easily and satisfactorily perform the same. Thereby, at least, public interest is benefited.

In the report of the fiscal of Matanzas this year the advisability of said reform is pointed out. The necessity had previously been expressed to us verbally by the

<sup>1</sup> During the time that this report was in the hands of the printers order No. 342 was published, which confers the necessary authority on the judges of instruction of cities where there are no correctional judges to take cognizance of cases provided for in order No. 213, in accordance with the rulings that the same establishes.

chief of public prosecution of the province of Habana, as in this city the fact being that the greater population increases, in proportion to the increase of criminality, the difficulty of detecting and punishing same, and therefore it is here where the need is felt in the highest degree and where it requires the greatest attention.

It is not possible to pretend, and nobody could entertain the idea, that the whole organization of the police force should be dependent on public prosecution. This would be absurd and impracticable at the same time, but it could aspire to have a special body of police under its control, which should depend directly on the chief of the public prosecution in each province in the territory of the respective audiencias.

The preliminary proceedings in each case being personally examined by said chief whenever it is thus required, in direct communication in other cases with the court of instruction, and both almost always being in accord, all would constitute bodies intimately related, with a common tendency, and practically working together as elements completely identified in having a single aim in view. Obedience, which would be the duty of the police if under the control of the public prosecution, would undoubtedly make it more efficacious, in cases where the said prosecution should have influence, than the mission of aiding, which is that which the law now imposes on it, and this is fully evident in the organization it has adopted. It would also prove a practical advantage by forming real expert functionaries who, under a constant practice, would acquire, not only in fact the ability and tact that are necessary in such delicate duties, as the same may be acquired in the constant performance of their duties even under the system now in force, but also the amount of technical knowledge that it is necessary to employ in each case, of the means really indispensable in order to judge, in every respect, the crime in relation to the principles that our penal laws have established.

The constant inspection of the proceedings in the cases of the six audiencias of the island having been already organized, this office being in communication also with the fiscals of same, the means of investigation could be closely studied, whenever it be required, and, in this way, a gradual and constant reduction of the provisional suspension of article 641 of the law of criminal procedure might be obtained, the great number of cases under which has often made us discuss the means to be adopted to bring us nearer to the ideal that we have just spoken of.

#### EXTINCTION OF CRIMINAL RESPONSIBILITY.

The fiscal of the audiencia of Matanzas has suggested to this office the advisability of including in article 637 all cases of extinction of criminal responsibility and "besides, in the case where it appears from the summary proceedings that a crime has been committed, and the indications of culpability may have disappeared which existed against a certain person, this office thinks that the law should order the final supersession in regard to the person, and provisionally in reference to the crime." In our opinion this reform would not be proper. The cases of articles 637 all relate to suspension, which are only referred to once in the law of criminal procedure in the said article. The extinction of responsibility may be granted at any stage of the case in which it should become necessary, and by the tribunal called upon to make declarations of such a nature, according to the law of procedure. There is not, therefore, anything in common between such dissenting opinions, and hence they should not belong to the same group.

The second part of the proposed reform is due to high considerations of equity adapted, undoubtedly, to public interest, and it might be accepted were it not that, in our opinion, the object of the reform as proposed, has been obtained, according to No. 13 of order No. 181 of this year, when it was directed that while ordering the provisional suspension, the writ of indictment be annulled. Even in the event that the summary proceedings should be continued in view of new evidence, the person against whom culpability shall have vanished will not be any longer connected with the case; the indictment having been annulled, only new charges would justify the institution of new proceedings. The true reform which order No. 181 has introduced in the matter is that the deficiencies in the investigation, or any other cause preventing a definite decision in the case, should not be used to the detriment of the party indicted, who has an indisputable right to have his status declared, whether in one or the other way, in a definite and permanent manner.

#### PETITION OF THE FISCAL TO THE JUDGE OF INSTRUCTION, ASKING THAT ACTION BE TAKEN IN CASE OF SUMMARY PROCEEDINGS.

In the report sent to this office of the fiscal of the supreme court by the fiscal of the audiencia of Santa Clara, and which corresponds to the year which closed on the 30th of June last, a paragraph appears reading as follows.

"I am of the opinion that when the fiscal in view of the summary proceedings

deems that proceedings should be instituted against a certain person, instead of addressing the judge to that effect, he should address the chamber direct and the latter should decide in the case of said petition, as should same be presented to the judge and the latter deny it, and reform be requested, and in view of the denial, the appeal against the decision be properly acted upon, and finally, if the chamber should have to decide that proceedings be established, or otherwise, a great deal of time would be saved by asking the chamber at the start."

It undoubtedly refers to the reform which on the 30th of April last (order No. 181, 1900) has been introduced in our law of criminal procedure, which, in its 5th paragraph, reads as follows:

"The submittal of the closing of the records, referred to in article 624, shall always be effected by forwarding the case to the fiscal, who will examine the summary, and upon finding it complete, will transmit it to the court, with whatever request in writing he may deem proper. If he asks for the opening of the trial he will issue his statement. The complainant shall have the original records as long as the fiscal, and if he does not act within said period, he shall forfeit his right. If the fiscal should not find the summary complete, he shall directly require the judge returning the case to him to take whatever steps may have been omitted in the premises. If the complainant asks for further measures, the sala shall render decision, without further appeal therefrom, and if it agree to the above, it shall direct the judge to take proper action, returning to him the summary proceedings."

We are not in conformity with the proposal of the fiscal of Santa Clara, for two reasons, first, because, among the great many changes which have lately been made in our law of criminal procedure, the one we have just pointed out, in order No. 181, is the one most in conformity with the fundamental principles on which our system of criminal procedure is based. Said system is strictly accusatory, although the legislator of the law of criminal procedure did not venture to implant same to its full extent, and preferred to adopt an eclecticism which has proved confusing, and at times has originated conflicts in its application; and for this reason we always consider as advisable anything with a tendency to relieve, within the limits of legislation, the supremacy of the principles on which the accusatory system is based; and it appears beyond doubt that the fiscal, by dealing direct with the judge of instruction, in calling for action on the proceedings, prefers this course to that of asking, to that effect, the resolution of the sala of the audiencia. Perhaps, considering the rulings of the law of criminal procedure, and studying those that are in any way related to the one we have just mentioned, it might be more logical to repair to the course suggested by the fiscal of Santa Clara; but, as we have stated, all reforms should be based on the ideal we have just pointed out, which consists in segregating from criminal proceedings all that may prove a drawback to the implanting of the accusatory system in its full purity. The second reason which we bear in mind consists in our denial of the assertion made in the report of the fiscal of Santa Clara. In his opinion, delay in the proceedings would be the result were the course that order No. 187 outlines followed. This is not really exact, at least in the majority of cases. The case anticipated in said report is that in which the judge of instruction denies the action requested with the devolution of the summary proceedings by the audiencia, and it must be admitted that it constitutes an exception, as only compelled by the most essential reasons should such decision be adopted. In that single instance the supreme court should be appealed to, but we do not believe that the exception should overrule the general principle and set the principle that the fiscal remit the proceedings to the court as at present established, by which the action consisting in submitting the summary proceedings to the sala for a resolution, returning same to the judge, which action is now unnecessary, is avoided.

There is no doubt that for the purpose of overcoming the inconvenience which for a prompt disposal of summary proceedings may appear from such special situation, in which the judge refuses to act, the fiscal of Matanzas also recommends in his report of the present year that article 311 of the law of criminal procedure be modified so that the judge of instruction be compelled to act upon the summary proceedings as required by the public administration under the ruling of No. 5, Paragraph II, of order No. 181, of this year, and although the limitation which in this case is imposed on the criterion of the fiscal, in what same refers to summary proceedings, adapts itself to the principles of the accusatory system, it proves detrimental in connection with our system of criminal proceedings, which really constitutes the judge as arbiter and responsible for the instruction, although same be examined by the fiscal administration. We, at the start, opportunely expressed our opinion, but we fear the consequence that may be derived from only referring to same when partial modifications of the law are advisable, as, to do this, it should be mainly taken into consideration that said law constitutes a system, which makes it highly difficult to partially change same without affecting the whole.

We also beg to call your attention to the fact that said article 311 has already been modified to such an extent as to be equivalent to its annulment by virtue of provisions of clauses 5 and 6 of order 109 of last year, in relation to clause 1 of article 629 of the law of criminal procedure, also modified by said order, as we have heretofore stated.<sup>1</sup>

ORDER OF APRIL 30, 1900.

A prompt action on summary proceedings, which has been the principal point aimed at by the Government in the reforms it has introduced in our law of criminal procedure, has had a proper interpretation in the order published under the heading of this chapter. No matter what difficulties may arise in practically applying some of the provisions it contains (and there is no legal ruling exempt from this danger), it is a fact that important modifications, of which many had previously been demanded by the people, have thereby been introduced. The sending of the summary proceedings direct to the fiscal at the termination of same instead of being referred to the audiencia, in order that the latter in turn may refer the case, has entailed upon the public administration more duties than the many it already had, but on the other hand it has come to practically annul useless proceedings, and at the same time tallies with the accusatory principle, which is partially included in our criminal procedure, and the increasing influence of which, in connection with the latter, is to be desired as the final result of our legal reforms in the matter.

We have previously stated that the measure has been far from being rejected, the undersigned having been informed as to the advisability that in no case should a judge, in receipt of a requisitorial letter from the fiscal, refuse his action on summary proceedings.

Said order has also eliminated an injustice arising from the old procedure, viz, the injury caused to the person indicted by the nonappearance of the absent ones, as their common fate, so far as the proceedings were concerned, was, one might say, the same. The modification of No. 3 of said order, contained in paragraph 2 of Article VII, and those referring to subdivisions 4 and 5 of article 746 of the law of procedure in No. 12 of the said order, in as far as they contribute to prevent that the absence of an indicted person should delay the action in the case of his accomplice, shows the truth of this assertion, as, when logically thinking and in accordance with good principles of justice, the interest of any presumed culprit should rest on a prompt disposal of the case established against him.

Order No. 181 has in some parts eliminated the formalities imposed by the law of criminal procedure in cases evidently useless, as the reckoning of costs, and proceedings for their collection, according to articles 242, 243, and 244 of said law, and the omission of the requisite of article 142 for the sentence, in the event the accused does not object. And by tending to limit the number of witnesses, or at least by subjecting this factor to the prior demonstration of its peremptory necessity, the delays due to the summoning of same are often avoided, as well as the difficulty of their appearing at oral trials, by reason of the great distances which they have often to go for that purpose; taking also into consideration the nature of the means of communication in some districts of the island.

Among the reforms that have been enumerated as advisable in connection with the provisions of said order, it is proper to refer to that mentioned by the fiscal of Santiago de Cuba in his report of this year, suggesting that what is provided in No. 10 of said order No. 181, directing that the declarations made in foreign countries be read as documentary proof, be applied to the declarations of witnesses that may have died prior to the sessions of the oral trial. Although we believe that said special declaration is not absolutely useless we deem that it could be substituted by applying to the case of the deceased witness within the time already stipulated the provisions of article 730 of the law of criminal procedure. This, in fact, is the practice adopted, and we are of the opinion that no principle is thereby violated or any ruling of law infringed.

#### DECLARATION OF THE INDICTED PARTY.

[Article 486 of the law of criminal procedure.]

There is a relative importance in the question that the fiscal of the audiencia of Matanzas has suggested to this office as to the advisability of modifying article 486 of the law of criminal procedure, requesting that it be therein clearly stated that whenever the person accused of any punishable act be called upon to declare it should be done without taking his oath and only with the exhortation required in the instruc-

<sup>1</sup> Advice asked by the fiscal of Puerto Principe, page 71.



tion. In many cases this has been practically done; but as it has not been done as generally as it should be, and besides, as it is advisable not to leave to practice the question of saving certain principles, we consider that a modification of said article, as requested, would be advisable.

PROCEEDINGS INSTITUTED AGAINST AN ACCUSED PARTY WHO IS ABSENT.

[Article 633 of the law of criminal procedure amended by order No. 109 of 1899.]

In the report forwarded to the office of the prosecuting attorney of the supreme court by the deputy fiscal of the audiencia of Puerto Principe, in charge of the office of the prosecuting attorney of that audiencia, in accordance with the rules governing the matter, there is a paragraph which says:

"Article 633 of the law of criminal procedure, amended by the last paragraph of the 13th rule of General Order, No. 109, of last year, provides that as long as there is a complainant who will sustain the criminal action, the nonissue of the writ of indictment will not be an obstacle to the opening of the oral trial, and in my opinion this measure will prevent delays in the practice originated by the revocation of the summary proceedings which causes difficulties in cases in which the accused party has been warned by the court to obtain in the unextended term of ten days legal representation and defense; failing to do so, counsel will then be officially assigned and the proceedings will continue in accordance with articles 652 and the following ones of the indictment law. How will an accused party, who, availing himself of his perfect right to leave the locality, inasmuch as he has not been indicted, know that proceedings are being instituted against him?

"Can such a person be declared in default if only such as may have been indicted can be declared in default? It also seems impossible that the oral trial can continue in his absence, as in that case greater consideration would be shown to a person indicted and supposed to be guilty than to one who is simply accused of having participated in the execution of a punishable act. In this court the matter in question has not risen, because as soon as an accused person of unknown residence was notified by the official newspaper the pardon contained in the third ruling of order No. 22 of the current year was granted whereby the case was closed. Regarding this matter, in my opinion the accused parties might be treated in the same manner as those indicted persons declared in default."

It seems to us that a very important question and of a real practical aspect is presented to us in the paragraph herein copied. The amendment of our law of criminal procedure, as it appears in order No. 109 of last year, has in practice caused some doubt. Among them should be mentioned the one referred to by the deputy fiscal of Puerto Principe.

Before anything else we should reject a certain idea that is apparent in the paragraph in question, the ambiguity of which it is most important should be made clear. It has not been the object of the amendment of article 633 to shorten the proceedings, although in some cases that result might be attained, but to cause to prevail the principle of our penal procedure whereby the prosecuted must be publicly accused, and which constitutes an exclusive right of persons filing complaints in so far as relates to the exercise of the penal action; therefore, even refusing an indictment and a revocation of the summary proceedings, to that effect and in its case the former may be acted upon at the holding of the oral trial. Therefore the procedure of the amended article 633 is an exception which can not and should not be accepted indiscriminately in order that, whenever it is possible to issue a writ of indictment as a prior action to the institution of the proceedings, inasmuch as it is provided in article 348 and the general provisions established by the law, arising from the legal condition established by said article, it can not be changed by any other form of procedure.

Supposing, as is assumed in the matter in question, the proceedings provided for by article 633 should have been instituted. If the accused is absent, that is, if the summons issued in order that he may appear in the case can not be practically made to him, we are of the opinion that no legal ground can be taken in order to prosecute, and we deem it proper to adopt in part the provisions of our law in so far as it relates to indicted persons in default; that is, all those provisions that will permit that exceptional form of procedure, taking into consideration the place that the accused holds in the proceedings.

In our opinion the difficulty arises from the fact that amended article 633 provides that a summons be served, and this action in reality is unknown in our law of criminal procedure. Title seven, book first, of said code only treats of notification, subpoenas, and summons, while section third, title sixth, book first, of the law of criminal procedure, which contains provisions which are to a certain extent correla-

tive to the former, expressly refers to notifications, subpoenas, and summons. In a question of such nature this technical principle can not be set aside, and the doubt increases, inasmuch as the amendment does not refer to the manner in which the matter in question is to be acted upon. It might be said that the summons issued is not a formality of such a nature, considering it with the criterion used on this point by the law of criminal procedure, but it would always result fruitless, inasmuch as there is no ruling on the matter, and in what relates to the effects of the same, and in its place the methods used for the notifications, subpoenas, and summons will perhaps be employed discretionally, as seems to have happened in the case of Puerto Principe, mentioned in the paragraph which we have copied here. In reality there seems to be no other practical manner of adjusting the proceeding to the order in question, but in case the accused does not appear by means of a subpoena, it does not seem logical to us to summon him through the newspapers, as this means, which is merely supplementary, does not appear in the aforementioned amended article 633, to which we have been referring, nor does it seem proper to use those methods in a summons of the nature of the one in question, and much less so if it is borne in mind that in the said summons the accused is warned that he should appear, for it would practically follow that the accused would be placed in a worse position than the one indicted, in so far as their defense refers. This last principle would be extremely dangerous, and the reformer of our code of criminal procedure could not have intended that said principle be sustained when he worded article 633 exactly as same appears in order No. 109 of last year.

We understand, therefore, that the institution of criminal proceedings should be avoided, unless the party accused has knowledge thereof, and that if our code of criminal procedure has intended to suspend proceedings against the indicted in default, it can not intend that they be instituted against the accused in his absence, when he has not directly and personally been informed of the accusation made against him, and in no case should the summons be made through the official newspapers, inasmuch as the warning which accompanies said summons, as expressly provided for by law, if effective, will bring matters to the condition previously set forth by us.

The civil law may employ the aforesaid supplementary manner of serving summons, inasmuch as in said proceedings it is designed to declare rights between parties whom the law assumes are acquainted with the respective situation in which each one is placed by virtue of the previous stage of the suit.

And even in this case the person in default may be permitted to appear and produce arguments against the final decisions in the cases of article 772 and subsequent ones of the law of criminal procedure. In criminal matters it would be an injustice to continue proceedings against an accused whose whereabouts are not known, who might in certain cases be ignorant of even the existence of the summary proceedings, and it can not be said that his defense is guaranteed by the lawyer and solicitor officially assigned, because without there being any direct intercourse between the latter and the interested party, in the majority of the cases there would not be reasonable or at least complete grounds for a defense, in many cases with only the data of the summary proceedings, in which the accused may not have been duly represented, and therefore he could not have produced any arguments in his behalf at the said stage of the proceedings, and bring to the case the data required to prove that he was not guilty.

RIGHT GRANTED TO THE COURT TO FORM AN OPINION CONCERNING THE EVIDENCE OF THE CASE.

[Article 741 of the law of criminal procedure.]

In consequence of a certain criminal suit, wherein a decision was rendered by the audiencia of Santa Clara, the public prosecutor of said city recommends to this public prosecutor of the supreme court, in his report of the present year, the expediency of giving an explanation relating to article 741 of the law of criminal procedure to the effect that the words "to form an opinion concerning the evidence, in accordance with his conscience," used in the aforesaid article, exclusively refer to the certainty of the delinquent act and to the participation of the person indicted in the commission thereof—namely, to that which is called conviction of culpability, with a view that in no case whatsoever the sentencing court may have the right to make a technical declaration in connection with a scientific point which the members of said court are not authorized to solve, for the reason that they lack special knowledge, absolutely necessary in the premises.

Without failing to acknowledge that the forming of a right opinion concerning the evidence of experts is one of the points that demand the greatest tact and prudence in the courts of justice, in consequence of which errors are very frequently made, nevertheless, we are not of the opinion that the explanation referred to by the public

prosecutor of Santa Clara is absolutely necessary, inasmuch as, according to our views, the wording itself of the article hereinbefore cited by us is sufficiently clear in order that a correct construction may determine, with all preciseness, the exact meaning and effects thereof. In no case whatsoever, as the proposer reasonably suggests, can the court make a scientific declaration; said court can only do so where it admits very precise and clear conclusions of the evidence of experts, made in accordance with all legal formalities. The court may in certain specified cases depart from the criterion on which said conclusions are grounded in those cases in which, even if same have been submitted to experts, they can be determined by the judgment of persons not specially familiar with the matter, without being under the necessity, in order to accept a contrary opinion, to resort to a scientific demonstration, opposed to that which has been the result of the proved evidence furnished by the prosecution.

There exist demonstrations, which although, at most, demand a previous scientific process, can, nevertheless, be judged by those who are not experts without any other rules than those that generally guide human opinions. It happens, for instance, that to fix the age of an accused, for the purpose of applying the extenuating circumstance of No. 2, article 9, of the penal code, the evidence of experts is carried out as provided for in article 375 of the law of criminal procedure, in case the opinion of the experts in writing refers the age of the accused cited to a period immediate to that which the legislator has set as being the commencement of the period during which a full criminal responsibility can be exacted, we do not find any great inconvenience in that the court, judging by the anatomical and physiological features of the culprit, depart from the opinion of the experts, with greater reason, if this is done for the benefit of the delinquent; but it can not be sustained that, when it is asserted in a medical report that it is scientifically impossible for such and such toxic substances to have produced certain specified effects, the court can insist in maintaining a contrary opinion based on grounds also scientific.

From the foregoing a practical rule is inferred—namely, that in questions exclusively scientific the decision should also be left exclusively to the result of the evidence of the experts; it may be stated that in this case the experts represent the part of the juries with regard to the facts to which their verdict must refer.

This has been the constant construction of article 741 in the matter now especially under our consideration, and any departure whatsoever from said practice is not sufficient in our opinion to justify the explanation of a legal precept which has been applied generally in a proper manner.

#### REPORTS OF EXPERTS IN ORAL TRIALS.

The fiscals of the audiencia of Matanzas and Santa Clara have recommended in their respective reports of the present year, as a modification that might be a subject of legislative action, that of the seventh chapter, title fifth, second book of the law of criminal procedure, in the sense that the experts make their reports in writing, ratifying before the judge, instead of making a declaration as has been done heretofore. The reason of the reform in question would have to be based on the advantage of dispensing, in the majority of cases, with the presence of said experts in oral trials, great loss being caused to them by reason of long trips, which at times they are obliged to make from their places of residence to the capital of the province where the respective audiencias are situated, at times reached by difficult and costly means of travel.

Heretofore that practice was found necessary, and another not very laudable one, though legal, came to supply the deficiency of the law, or, better still, to remove the detriments and obstacles to the exact compliance therewith. The report of the experts having been reduced by the court of instruction, and recorded in compliance with the legal precept, was produced as documentary proof by the parties and read during the trial.

This being accepted by all the parties interested, the practical form prevailed over the strictly legal one, which in reality if it should be now sanctioned, the form proposed as a modification would, to a certain extent, differ from the fundamental system of our law of procedure, according to which all proofs practiced in that manner should be oral.

At times the practice of something useful is prevented merely for the sake of principles, and in harmonizing one thing with another is where the secret of legislative work lies. We agree, after all, that in the present case it would be, as it has been already stated to this office by the fiscal of the audiencia of Santa Clara, a transaction between both tendencies, to order that the experts testify in writing before the court to be offered as documentary proof at the sessions of the oral trial, but allowing the court to decide for itself, or at the request of any of the parties, when the experts should appear to testify.

## STATISTICS.

The reports forwarded to the office of the fiscal of the supreme court by the fiscals of the audiencias of the six provinces into which the island of Cuba is divided have enabled said office to possess certain statistical data which may be sufficient to form a complete report of this nature, as this can not be obtained in offices having a limited number of employees and with duties more exacting of another nature, more directly related to the inherent purposes of its mission; at least it serves to form a general idea as to what proportion crime has grown throughout the island during the year that ended in June last, by the study of which two fundamental objects shall have been attained: First, to know the number of crimes that have been the origin of indictments, since the total committed could not be shown in any statistics, and point out from the total amount the proportion of each kind, and to note the most prominent consequences that from the increase of such factors may be deduced; and, second, to estimate how far the administration of justice has succeeded in repressing crime in its various forms, pointing out the causes of all failures that may be observed, at the same time showing the success obtained in the order we have just indicated. A matter which is more interesting at the present moment, when such observations have to be reported, and which coincides with the date of the reorganization of our courts of justice, as a consequence of the political change which took place in this country on the 1st of January, 1899; and the importance which the latter aspect lends to this work, and the advantage to profit by the experience acquired in so short a time, now that the desire to improve the administration of justice prevails, abolishing the obstacles imposed by antiquated principles, justifying at times that credit should be given to some particulars, the nature of which, perhaps, requires for their study a more opportune time, but which we did not wish to pass without mentioning, taking into consideration that, as Ferri said, "in the moral and social phenomena, contrary to what happens in the physical and biological ones, experiment is very difficult and at times impossible; the observation, on the contrary, is the means mostly adopted for scientific observations, and the most useful means for this observation are based upon statistics."

A fault may be noticed in this study, and that is the lack of complete statistics of former years, which might constitute a point of comparison very useful in order to judge of the data now shown by the one in question, but it has been impossible to obtain them; still this does not constitute a charge against the administration of justice then in existence, inasmuch as the reorganization of our courts at the time, already indicated by us, and the establishment of new organism of that kind, have made certain requirements necessary which were unknown until then, thus justifying the lack of certain elements which we have regretted.

It should also be considered in this respect that the judicial year has always been counted, among us, from July 1 to June 30, and the time that transpired between both dates corresponding to the years 1898-99 was not the most propitious one in which to accomplish certain works, which required greater attention than could be bestowed upon them at a time when a complete change in our political régime was being realized, and a transformation of our courts as a logical consequence of said change. Notwithstanding this, the supreme court of the island of Cuba having been established by order No. 41 of the year 1899, and having commenced to fill its high mission on the 2d of June of the same year, the fiscal's office of said court directed the fiscals of the audiencias, known as territorial and criminal, to forward to the fiscal's office a report "explanatory of the condition of the administration of justice in the jurisdiction of each audiencia, pointing out the evils that they might observe in what referred to public prosecution, suggesting the measures that might be necessary, but that they were powerless to adopt by themselves, recommending the reforms which they deemed necessary, and in a word, to make whatever observation their good zeal might suggest in favor of the public interests specially intrusted to our established law."

It is only just to declare that the officials then intrusted with that mission fulfilled it with all the earnestness which an improvised study would permit, the nature of which demanded proper preparation; and their suggestions and the data obtained at that time will be referred to in this report whenever it may be necessary, the writer being animated by the desire that, from the comparison of figures and deduction, a useful and practical end may be reached by virtue of the conclusions that may be derived therefrom.

We have already stated that it is always impossible to know the exact number of crimes that may have been committed, and this is evident, inasmuch as no publicity is given but to those of which the courts have cognizance, and hence is followed an affirmation that has been frequently made, that the number of cases insti-

tuted, rather than showing an exact statement of the crimes of a country, constitute the proof that more or less activity has been shown in their correction by the different organisms to which the state intrusts such an important mission. The deduction, therefore, that is obtained in this manner, which is not very foreign to the subject, is without doubt of less practical result, but will nevertheless permit us to form an approximate, if not a complete, idea of that social phenomenon, of such great importance and of such direct influence in every respect.

Having made the foregoing statement, we now shall refer to the cases that have been instituted in the different courts of the island during the judicial year to which this report refers, which we shall commence by noting the following data:

Audiencia of—		Audiencia of—	
Habana .....	6,166	Pinar del Rio .....	798
Santiago de Cuba .....	1,944	Puerto Principe .....	413
Santa Clara .....	1,876		
Matanzas .....	1,330	Total .....	12,527

The cases that have been brought to a close in the same period of time by virtue of decisions of different nature are:

Audiencia of—		Audiencia of—	
Habana .....	5,904	Puerto Principe .....	413
Santa Clara .....	2,892		
Matanzas .....	1,179	Total .....	13,721
Pinar del Rio .....	857		

The foregoing figures which refer to the total number of cases instituted and brought to a close, the details of which in regard to the kind of crimes that caused the proceedings to be instituted, in so far as relates to the former, and the different nature of the decisions which brought them to a close, in so far as relates to the latter, may be seen in the statistical statement which appears in the appendix of this report, show a number of criminal suits, which represent 12,527 cases instituted and 13,721 brought to a close. The comparison of both figures shows two things, which are deduced from one only, the difference being in favor of the number of cases brought to an end, those two being the following: First, the delay that existed in the disposal of business prior to the reorganization of the courts in the island, due to various causes, among others the war, which at times made it impossible to take proper judicial action; second, the efforts made by the different officials of judicial capacity in the courts and audiencias, in bringing to a close a greater number of suits than those instituted, diminishes, if it does not completely do away with, the former delay, which shows that it is in condition to do the duties imposed by the disposal of the suits instituted, in view of its present number. In what refers to public prosecution, called upon to intervene in all suits, and having besides to dispose of government matters and those of civil nature in which the law imposes upon him its representation, it will be easily seen that his labor has been arduous, if it is considered that the professional personnel distributed among the six audiencias of the island is composed of only twenty officials of different category.

In order to form an idea of the difficulties encountered in the hearing of the oral trials, and which consist principally in the subpoena and examination of the witnesses, it will be sufficient to peruse the following statement which represents the number of witnesses which have been offered as proof in each audiencia by the public prosecution, as well as by the other parties:

Audiencia of—		Audiencia of—	
Habana .....	4,199	Matanzas .....	1,185
Santiago de Cuba .....	982	Pinar del Rio .....	591
Puerto Principe .....	588		
Santa Clara .....	888	Total .....	8,433

In the 13,721 cases brought to a close there were 7,474 persons indicted. The writ of indictment establishes a provisional status within the case, which causes damages to arise, which can only be admitted as a passing necessity, which imposes the adoption of measures to secure the person supposed guilty and the consequent responsibilities. In this respect there should be shown the success that without doubt has been attained, deciding definitely the status of so great a number of indicted persons, as shown by the above-mentioned figures, and much more so, if, as we have done, it is compared with the total number of cases brought to a close. Our legislation having been amended concerning the order directing that the proceedings be provisionally superseded by order No. 181 of this year, that condition has disappeared, which in our estimation was unjust, which permitted that an indicted person whose case had in reality been brought to a close, even if it could again be continued if new

charges appeared, should continue subjected to the legal effects of a writ of indictment, at times indefinitely, and now, owing to the aforementioned legislative reform, all cases brought to a close, with the exception of those so closed through writ of default, mean a final decision for the provisional status, and to a certain extent of the person who has been subject to the same by virtue of an indictment.

That the summary proceedings are being rapidly disposed of is a fact, and in this sense a true success has been achieved, by the combined action of the legislative reforms, among which order No. 181 should be mentioned in the first place, and the efforts of the officials of judicial capacity throughout the island. Greater success will be attained, when in the order named may be noticed the advantages derived by the establishment of the correctional judges, as, whatever may be the opinion formed in regard to said institution, it is certain that it will free the judges of instruction and the audiencias from having cognizance of various matters which up to the present they have had cognizance of with marked impropriety. Punishable acts are the more numerous in proportion as the acts are less criminal, and statistics show that they increase constantly, while those which profoundly effect social order, decrease. And as Tarde has said, "It would happen to crime, as with the Alps or Pyrenees, the summits of which seem to diminish with the course of the ages, while, owing to their continued decomposition, the earth around their base rises—therefore, those forests gain in extension what they lose in height; or perhaps we should say with an ingenious author that in that respect crime has the characteristics of animals whose inferior grades are shown by a force of superior reproduction."<sup>1</sup>

It is owing to this, that, yielding to a necessity fully felt, there exists a marked tendency to what is called "to correct the crimes," and if such tendency is to be encouraged by us (and we shall not stop to argue in favor or against the matter) it must then be supposed that the action of the Supreme Court will each day be less hindered, where we have frequently seen, in accordance with article 746 of the law of criminal procedure, three, four, and five postponements of suits that had been instituted to investigate the facts in connection with the theft of articles of small value.

Regarding the number of indictments which we have already mentioned, the reduced number (197) of women, who, compared with the men, have been subject to that judicial measure, is worthy of mention.

The criminal statistics of all countries show the same disparity, not only in so far as to the indictments, but in the penalties as well, which shows that there is less crime among women. The same author whom we have just cited estimates that crime is four times greater among the masculine sex. Among us the disparity is even greater, a fact that will not surprise those acquainted with Cuban society. Regarding the data shown in the judicial year to which this report refers, the number of women who received final sentence amounted to 36, while the men amounted to 1,492.

Of still greater importance than the aforementioned data, as it lends itself to practical consideration of immediate advantage, is the delinquency of minors less than 18 years of age, in which, as is known, our penal law, differing from the civil precept which governs the matter, places 18 years as the age in which criminal responsibility is assumed. It is not necessary to stop to consider the gravity of this matter, we firmly believing that of all the problems referring to crime that may be presented none offer greater interest if practically viewed, and this assertion is proven by the earnestness with which the governments have always attended to a matter of such vital interest. The houses of correction, the industrial asylums, and the agricultural colonies have been the object of theoretical and practical study, and, as an author has said, if opinions are divided as to which is the most advantageous system, it is unanimously conceded that special measures must be adopted concerning delinquent youths.

Although the fiscal's office of the supreme court has been unable to obtain the exact data in this respect, the reports received at this department referring to the city of Habana show that the crimes committed by minors in said city were notable.

The condition that we had established in this respect was not very flattering. Although it was an established rule to separate the minors from the other prisoners, and to that effect they were confined in a separate building, it must be confessed that this measure was insufficient. Public opinion had for a long time been against the confinement of minors in the asylum, in which, among other defects, the most glaring one was the common life led by those under indictment and those serving sentence, which should always be avoided in all prisons and much more so in those where minors are confined, who, owing to their youth, have not acquired the habit of crime, which is so difficult to eradicate from the habitual criminals.

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<sup>1</sup>Tarde, "Crime compared," Chapter, "The criminal statistics."

Of course this was not the only charge, but the fact is that the author of this report can affirm that while acting in the capacity of deputy fiscal of the audiencia of Habana in the years 1892-1893 he took part in a notorious case which came up before the now abolished court of Pilar, in which he had the opportunity to see a sad reality in regard to the system of imprisonment of minor delinquents. That is why, as soon as the Government deemed proper to assign him to the position he now holds, in his circular of March 9 he tried to attend to that necessity, so far as it was in his power to do so.

Instruction number 13 of that circular reads as follows: "It having been practically observed the frequency with which the imprisonment of indicted minors less than 18 years of age is decreed, when as a matter of fact the committal of serious crimes by minors is not of frequent occurrence, and when, taking into consideration the provisions contained in article 84 of the penal code, they shall rarely be the object of the penalties which our code establishes in the highest grade of penalties, special care, therefore, should be taken in judging the causes that are to serve as basis for ordering said imprisonments."

Of course such recommendation was not sufficient to fill the requirements of the matter, which claims greater intervention on the part of the state, but it was preferable to choose provisional liberty, except in specified cases, rather than to place the supposed delinquent in contact with those whose guilt had been demonstrated, and, worse still, with those whose criminal habits placed them in condition to spoil the spirit and character not fully formed of minors who were provisionally imprisoned. The resolution contained in the instruction before mentioned was worthy of adoption, inasmuch as it was perfectly adjusted to the spirit of our legislation. As it establishes a great reduction of penalty to minors under 18 years of age, it could not exact an imprisonment that would only be justified in cases of exceptional gravity.

A recent reform accomplished by the Government has completely changed the condition until then established. Order No. 270 of the present year, dated July 7, regulating charitable affairs, has established for minor delinquents correctional schools and rapid proceedings for admittance therein. The date of their establishment is too recent to point out any practical results obtained therefrom, matter which time alone can show; it can only be considered as a positive effort to obtain a result that the science and experience of other countries fully advised. "Many causes of crime would disappear," according to Ferri,<sup>1</sup> "by taking care of abandoned infancy, by means of schools for destitute children, protectories, the agricultural colonies, the allotment of a certain amount to the colonists, etc." Lombroso, on the other hand, has noticed that criminal instinct is common among children, but that they may be easily changed by the influence of a good education. That same intervention of public charity, called upon to substitute the repressive means of crime among the children, is precisely what some authors claim to prevent delinquency among adults. "Affirming, therefore," writes a French author, "the efficacy and necessity of a display of charity to repel the wave of recurring criminality, I do not believe I am affirming anything that is groundless, as experience seems to confirm that fact." "The show of protection," he adds, "which is called patronage, is not seriously organized among us, only in so far as relates to minor delinquents. What effect has it produced? The report of 1879 shows it. Concerning minors, the recidivist who, after being released, formerly amounted to more than 20 per cent, has now diminished to 14 per cent for males and 7 per cent for minors."

In this order of consideration, and even if the time does not seem proper to refer to the matter, which, perhaps, would have an appropriate place in the third part of this report, we shall refer to a matter which, inasmuch as it is in close relation to everything referring to the prevention of growth of crime among children can and should be discussed here, article 462 of our penal code, which defines the crime of corruption of minors, and which is written with an indulgence that does not conform with the strictness which the legislator has reserved for other places in the mentioned code. Acts which are considered very reproachable can not be comprised within the precept of said article; the law places restriction in this respect, which has long since been impugned by illustrious commentators on the code, and for that reason we shall not waver in making ours the phrases contained in the Jurist's Book, written by Jose Garcia Romero, in connection with the crime under discussion. "It is to be regretted," he says, "that the penal law should treat with ambiguity and timidity so important a question as this grave charge. We understood that it required a more lengthy work; it seemed to us that it demanded greater tact in a matter like this that must be treated so delicately to even prevent, as at times occurs, that in the presence of acts of scandalous corruption which with just grounds excite public con-

<sup>1</sup>Ferri, *The New Horizon of the Law and of the Penal Proceedings*.

science, the latter, far from being willing to apply the severe penalty that such acts demand, finds itself under the painful deception that the said acts, the relating of which causes us to blush from shame and holy indignation at the same time, from their not coming within the scope of the law and so going without punishment, due to the lamentable ambiguity of its terms."

Until now we have made statements of a general character, in so far as refers to the number of cases and those indicted in the same, showing at the same time a proportion of those which have been brought to a close, which is a posteriori a corroborative proof of the efforts made by the administration of justice of the country in order to repress crime. We shall now refer to the statistical data, which are specified in another place in this report, in relation to the different kinds of crimes.

The exaggerated proportion in the number representing crimes against property is the first and most important observation which arises from the examination of the aforementioned data. With the exception of the audiencia of Pinar del Rio, the statistics of which show 47.11 per cent in so far as the aforementioned crimes are concerned in the other audiencias, the proportion exceeds half of the total number of cases. Referring to the province of Habana, which is the most populous of the island, it shows that of the kind of crimes we are referring to 67.66 per cent of the total committed during the judicial year, which ended on the 30th of June last, were of that class. Still, in some provinces a decrease in those crimes has been noticed in comparison with last year, although this has not been the general rule.

The disparity noticed in the kind of crimes we have been discussing, in our opinion, is due to the poor financial condition of the country, as a consequence of the last war, which caused the destruction of the agricultural wealth, the concentration of the rural towns, and the suspension of all kinds of work, which has not yet been fully reestablished. On this point all the annual reports which have been furnished to the fiscal's office of the supreme court by the chiefs of the public prosecution in the six audiencias of the island agree. And there is no reason to doubt this; the pecuniary status is generally one of the social factors which mainly cause the commission of offenses.

"The endemic form of some of the offenses and their rapid growth in certain special conditions of time and place, Carelli has said,<sup>1</sup> "are unquestionable facts showing that crime is a real social phenomenon."

"Persons who, through inherited instincts are predisposed to crime," adds the same author, "when they face said condition in fact or desire, choose the same path to go through the ordeal." And further on: "The great criminals are not susceptible within themselves to the development of altruistic principles, while the same may find prolific ground among honest persons. But there are individuals in whom the development of said principle is backward, and the persons in whom development is being completed furnish the contingent of occasional delinquents, or of those who are susceptible of reform; these constitute doubtful honesty or latent faults, and are the ones mostly influenced by the social factors."

We do not agree with the full meaning of the foregoing statement; but we are in accord with what Brusa has said: "The frequent occurrence of certain crimes at certain periods of social life are often the product of accidental causes." Taking into consideration the certainty of this statement and the condition in which the island of Cuba was at the beginning of the judicial year which ended on the 30th of June, no one should be surprised at the increase in crime, a fact which, on the other hand, had already been formed, and that at the very moment in which a great social crisis was taking place, due to a violent and complete political change, there should also occur an increase in crime, especially in those which have been the object of our study. A well-known author has said:<sup>2</sup> "The morality of the people is as intimately joined to the constancy of its habits and customs as is generally that of a person to the regularity of his habits, so that it is not strange to see the times disturbed by great crises, or nations perturbed by the strifes of two religious sects or of two political parties, or the contest between two armies, distinguish itself by its exceptional criminality."

The crimes against persons do not show a large proportion in the total of the crimes in our country. Deducting the number of suicides, which improperly appear in the penal statistics, and which in the general statement of instituted cases is 133, we have a total of 1,553 for the different crimes aforementioned, which only represents 12.44 per cent of the total number of crimes. It should also be noticed that, even within that reduced limit, the crime of physical injury occupies the first place in its various category of gravity, which reaches the number of 1,165, and which therefore repre-

<sup>1</sup> The Condition of the Penal Problem.

<sup>2</sup> Tarde, Crimes Compared.



sents more than two-thirds of the total number of crimes against persons. The most serious cases of the kind in question are represented by a small number; the parricides amounted to 9 and the murders to 51, and homicides not qualified to 201.

The province of Habana, having a population of 424,804 inhabitants, shows only 38 homicides and 10 murders during the year.

In Santiago de Cuba and Santa Clara the proportion is not so small, as the former, with a population of 327,715 inhabitants, much smaller than Habana, has had 36 homicides and 8 murders, and Santa Clara shows 78 homicides, 13 murders, and 2 parricides during the year to which this report refers, with a population of 356,536 inhabitants.

As may be noticed, the latter province has had a greater number of crimes against persons, although it is far from being of serious proportion; still we are unable to give a plausible reason for the disparity shown in the statistics against said province. In regard to the other provinces, it may be known that the offenses against persons can not show a large proportion when the total amount of those we have mentioned is taken into consideration, as well as the total number of cases which have been instituted during the judicial year, and the total population of the island of Cuba as well, which, according to the last census, taken in October, 1899, amounted to 1,572,845. If in referring to the crimes against property we pointed out the large proportion in the total number of crimes committed—and we attribute the fact to the economic conditions of the country principally—it is but just to now demonstrate that this economic condition and the profound perturbation caused by the late war have not been sufficient causes to increase what are generally known as crimes de sangre (personal injury), and it is pleasing to so mention it as a perfectly demonstrated fact of the moral condition of the people, much more so when it has been shown that the number of serious cases which have been the object of indictments are comparatively small.

The same small number of crimes against persons shown in the last statistical report is noticed in the one presented last year, judging at least by some data which were obtained at the time the supreme court was constituted, by means of reports furnished by the fiscals of the audiencias in the form and manner aforementioned. Both demonstrations, it seems, are destined to contradict the general observation that it is the sad privilege of tropical and southern countries to show a greater number of delinquents in crimes against persons than those who do not participate in the same atmospheric condition. But be that as it may, and putting aside the question whether it should be admitted or not, the existence of that law which Tarde calls pseudo law, the same author considers as a complete demonstration of the culture of a country the minimum proportion of crimes of personal injury, the progressive diminution of which, in his estimation, marches parallel with the advancement of civilization. On the other hand, and without denying the aforementioned statement, the truth of which is evident, we desire to give our opinion in this respect, which, after all, is based on a fact long since acknowledged. This is the influence which intoxicating drinks exercise in all kinds of crimes, especially in those which may properly be called violent crimes; and inasmuch as the Cuban people can not certainly be accused of the excessive use of intoxicant liquors, but, on the contrary, among its virtues that of temperance should be counted, it is not to be wondered at that the said small proportion of aggressive delinquency which we have just proved by means of figures should be also observed in said country.

Crimes against chastity reach the total sum of 1,071. Strictly speaking, it can not be stated that this is an excessive number; but in a certain manner this may be said to be the case when we take into account the disproportion that exists among the different classes that are included in said general term. In this connection it may be noticed that rapes amount to 891; that is, to almost the total sum of the crimes referred to at first. Nevertheless, we must notice here that under the general name of rape there is included in our code that committed by means of violence as well as by seduction, and that although in the statistical statement attached to this report said distinction has not been made, the number in the said report that relates to that crime may be assigned to the one named in the second place, namely, to rape by seduction.

To be just, we must state that said distinction has not been made in our statistics, nor do we recollect that same has been specified in any previously made among us, for the reason that rape by violence, although provided for by the penal law, is a delinquent form unknown in our country; at least, in our practice we have not had cognizance of one single case, and we make this statement with pleasure in order to prevent anyone from incurring the error which he would make if he were to take the word "rape" in the general sense thereof, much more so for the reason that, taking into account the lexicological meaning of said word, it seems to be more applicable to rape committed by means of violence than by seduction.

In our turn we attribute the comparative high number of rapes by seduction to two reasons: First, that our laws require that the woman be under 23 years in order to be a victim of the crime in question, when, generally, foreign legislations require that she be of less age (the French, Belgian, and Italian codes require 16 years—articles 356, 370, and 495, respectively, and that of Brazil 17 years—article 227); second, the requirements demanded at all times whatsoever by our laws in order to contract marriage.

It is clear that by diminishing the limit of the age of the woman, specifying that under which rape may be committed upon her in the meaning of the law, the probabilities or occasions of the crime are also diminished, which probabilities will be greater when the woman must be older; much more so, taking into consideration that, as is the case in many legislations, if the sixteen years were fixed there would necessarily have to be deducted from the sphere of action of the crime the period of time during which the woman is perhaps more exposed to the seduction which is an element of such a crime.

The difficulties that may be encountered to contract marriage may also be the cause of the defect which we have noted, for the obedience to the laws does not always prevail in the acts of the persons moved by passion, and it seems easier to evade same, bringing about a situation to which it is necessary to apply afterwards the laws in force, for the reason that there exist means for the purpose.

In its turn, the crime of public scandal is so rare in our country that there only appear six prosecutions instituted in consequence of the commission thereof, and this fact must be noted, for it is impossible to attribute this result to lack of zeal on the part of those charged with the prosecution thereof.

It must be admitted that such a small number of prosecutions of this nature is equivalent to a full demonstration that same are of no importance as a factor of delinquency in the general criminality of our country; and it must not be held that we are speaking of facts of realization in themselves very unfrequent or difficult, for in order to comprehend that this is not the case it suffices to call to mind the context of articles 456, 457, and 458 of the penal code in force, and, even more, to take into consideration that the frequency of such punishable acts caused one of our most prominent juriconsults (in Spain), Mr. Eduardo Martinez de Campo, to issue from the office of the public prosecution of the supreme court of said nation, at the time in charge of such an illustrious functionary, the circular dated on the 28th of January, 1893, intended to move the zeal of the public prosecutors for the prosecution of one of the crimes of the class mentioned—that provided for in article 458 of the penal code: All those who should set forth or proclaim publicly with scandal principles contrary to public morals shall incur a fine of 325 to 3,250 pesetas. And as we have made reference to crimes relating to the abuse of chastity, we must point out a deficiency which we have not been able to avoid, in view of the difficulties of the matter and of the few means at our disposal to make said statistics. Two crimes have been grouped which, although same have been included in one chapter of the code, the special nature thereof and their different gravity separate same—violation and lewdness. Simply referring to the first, we must state that the attention of the public prosecution has been called to the fact that the frequency of said crime has increased in some places, and in this respect the province of Pinar del Rio is worthy of being cited. In this place only one case of violation was recorded during the preceding judicial year, but during the present year ten cases have been registered, this being a disproportional increase—in reality menacing, taking into account the special nature of said crime. Some of said crimes were committed in the country, and one of them under hideous circumstances, for which reason such a phenomenon is worthy of being studied, inasmuch as same may contribute, if such a grave evil is developed, to prevent families from living in the country, the permanent residence of said families therein being a guaranty for the increase of the agricultural riches which constitute in our country the fundamental base of public wealth.

After having made the foregoing brief remarks concerning the main crimes provided for in our code, a demonstration only remains to be made; this demonstration is almost a remark that must be previously made against an argument which may be produced to refute said considerations, which argument we answer in advance. It is more usual in statistical penal matters to base all comparisons and deductions on the number of persons sentenced, and not, as we have done, on the number of prosecutions instituted. We have acted thus, based on two reasons (one of a general nature and another peculiar to our work)—first, because, even supposing, as we must admit, that many prosecutions are instituted in consequence of facts held to constitute crimes, said prosecutions being afterwards entirely superseded, represent amounts of crimes which in reality do not exist, and with the system of basing the remarks only on sentences wherein penalties have been imposed the prosecutions provision-

ally set aside are included, same representing, in the greater number of cases, crimes committed, but the perpetrators of which are not known; and inasmuch as this is the most frequent status of prosecutions (I make this confession for what it may be worth), an important demonstrative factor of criminality would be the elimination of said prosecutions thus deducted. The second reason, which we have already stated, is particular, we believe to be indeed conclusive. The war which during more than three years deeply disturbed this country caused, as is logical, a great paralyzation of the administration of justice in consequence of the impossibility of taking judicial actions outside the cities and of the difficulty of seizing persons at large, etc.; and the period of peace that was initiated on the 1st of January of last year has served to terminate a great many delayed prosecutions, for which reason the sentences imposing penalties and those acquitting have been rendered in a great many cases in consequence of crimes committed a long time ago. Said factor, therefore, could not in reality serve as a representative element of our actual criminality, which demonstration may rather be furnished to us by the status of the prosecutions instituted, almost always relating to recent facts.

With the statements just made we have complied with the duties which we imposed upon ourselves of making remarks which we deem convenient regarding statistics, which with great trouble have been gathered in the office under our charge; all others and remarks that may occur to us and which have not been stated, and the statements that, from the appendix attached to this report, will furnish an appropriate base for the purpose, for we have specified therein the most essential data that we have been able to secure, in order that an opinion may be formed concerning our administration of justice in the penal branch during the period of time to which this report refers.

#### CIRCULAR NO. II.

SUPREME COURT OF THE ISLAND OF CUBA,  
OFFICE OF THE PUBLIC PROSECUTOR,  
Habana, March 9, 1900.

*To the public prosecutor of the audiencia of ————:*

The government that at present rules the destinies of this country, with the desire (this being, indeed, highly commendable) of attaining the result, by all means whatsoever, that persons subject to criminal prosecutions be not unreasonably confined for a long time in prison, with detriment and injury to the individual rights sanctioned by the laws of all countries democratically governed, and in the meanwhile that in our laws of procedure the appropriate reforms for the most complete attainment of the end stated are made, facilitating the most speedy pursuance of the proceedings until the final determination thereof, it is the unquestionable duty of the public prosecution to control the strict appliance of the guaranties established by the laws at present in force, wherein a great many provisions are contained in connection with said purpose, but which at times have become useless, due to ancient and corrupt practice. To obtain such a result you will follow the following instructions:

1. When the judges, at the time specified in article 501 of the law of criminal procedure, bring to the notice of the public prosecutor the order wherein the provisional imprisonment is decreed, you shall examine very minutely the matter, in order to see if the formalities of the law have been carried out.

2. To this last effect it will not be sufficient in those cases in which the judge of instruction makes use of the powers with which he is vested by article 503 of the law of criminal procedure, in subdivision second of paragraph second, amended by article 10 of order No. 109 of last year, that he set forth as a base for the issuing of the order directing the imprisonment that he deems same necessary as long as bail is not furnished (taking into account the circumstances of the fact and the antecedents of the accused), as no doubt, in order to save time, it has been customary to do in practice, but, on the contrary, the ground taken to arrive at the aforesaid conclusion should be stated therein, and when this is not done you shall file against said order the recourse of reform authorized by articles 216 and 217 of the aforesaid law of criminal procedure, in order to obtain by this method that the grounds taken to direct the imprisonment be set forth in said order, and thereafter you shall utilize or not the other recourses provided for by the law whenever you are in accord or not with the above-mentioned grounds, as the case may be.

3. In order to adopt the resolution that may correspond in this last respect, it shall be borne in mind that the provisional imprisonment only represents a compromise between the principles of justice, that demand that no penalty whatsoever be imposed, if same has not been decreed, and certain necessities of practice, it being therefore

necessary to admit said provisional imprisonment as an evil the extension of which should be diminished as much as possible, the public prosecution acting with all solicitude, in order to obtain that said rational tendency be in practice a fact.

4. When finally the actions of the public prosecution have been useless in order to obtain the liberty of the assumed culprit, which liberty he deems may be directed according to law, after having made use of all legal recourses, you will deem proper to communicate the fact to me with a brief statement of the facts and of the grounds taken by you to sustain your recourses against the judicial resolution.

5. In case that, due to special circumstances, you should deem that you are not bound to utilize the recourse of reform indicated in paragraph second against the order worded in a manner no doubt defective, referred to in the proper place, after failing to file said recourse you shall communicate the fact to me.

6. It will also be your duty to forward to me an analogous report to the one referred to in paragraph fourth in those cases in which the case is finally set aside in consequence of the appliance of cases first and second of article 637 of the law of criminal procedure, if there exist any persons indicted that may have been confined to prison during the course of the proceedings, whatever the time of said imprisonment may be.

7. Whenever you may notice that the grounds taken to direct the imprisonment modifying the course of the proceedings have been changed, said modification being favorable to the indicted, you shall cause the proper proceedings for the release of the prisoner to be instituted, and if, after you have made use of all recourses, said release be denied, you shall forward to the office of this public prosecutor the statement to which paragraph fourth of this circular refers.

8. Concerning the prosecutions wherein actions are taken before the audiencia, and wherein there may be prisoners concerned, you shall hold a monthly review in the offices under your care, with a view to ascertaining the data existing therein, without detriment to the general ones held in practice, and of said special review of prosecutions wherein prisoners are concerned, you shall make the appropriate record, which you shall file, forwarding to me a copy thereof.

9. As a result of the above-mentioned reviews you shall take all action that you may deem appropriate for the purpose of obtaining the greatest possible brevity in the prosecutions, and you shall specially request that the chamber, by means of a decision in writing, set the day for the oral trial with the least possible delay, in the prosecutions to which reference has been made in the foregoing paragraph, taking into account the preference which, even among those of said class, is established by article 797 of the law of criminal procedure concerning flagrant crimes.

10. To ask that those actions which can be demanded at the oral trial be taken during the course of the summary proceedings is always to be censured, when same are based on the aforesaid petition in order to request that the order directing the close of the summary proceedings be revoked, at the time referred to by article 629, as same has been worded in order number 109 of last year, and it also gives rise to deplorable results when said action is taken in those prosecutions in consequence of which persons have been imprisoned and indicted, and therefore this conduct should be avoided in the latter more than in any others, with the exception of those cases in which said conduct may be justified in view of well-grounded reasons.

11. Whenever the time of the preventive or provisional imprisonment, which in proper time will have to be deducted from that of the penalty imposed, is sufficient to do away with the penalty that may correspond in consequence of the accusation, when this is noticed, you shall cause the proper proceedings for delivery from jail to be initiated, and in case that the legal time may not have arrived to formulate the provisional conclusions, but the time of the preventive imprisonment appears to be manifestly longer than that of the penalty that might be imposed in consequence of the crime committed, and which at the proper time may be qualified, you shall proceed to take the same action. In case a final contrary decision is rendered after having alleged one motive or the other of those referred to in this paragraph, you will deem proper to forward the statement mentioned in paragraph fourth of this circular.

12. You will deem proper to forward to the office of the prosecutor a nominal statement of the releases from jail that you may have requested, stating the date and character of the resolution finally taken, said remission to be made by means of monthly statements.

13. The frequency with which the imprisonment of indicted persons under 18 years of age has been observed, when in reality the commission by these minors of grave crimes is not frequent, and when taken into consideration the provisions of article 84 of the penal code, same will very rarely have to be the object of the penalties established by our code in the first places of the general scale, it is proper to be excessively scrupulous in appreciating the motives which may have to serve as a base in order to direct the aforesaid imprisonments.

14. Whenever the public prosecutor is acquainted with the fact that a crime of a

flagrant character has been committed he shall take proper steps in order that the actions that may be taken after the institution of the proceedings in connection therewith be adjusted to the exceptional formalities which, for said class of crimes, are established to title third, book fourth, of the law of criminal procedure.

15. As soon as it has been directed that the oral trial be opened in each prosecution (article 633 of the law of criminal procedure, modified by article 631 of the aforesaid order number 109), and without awaiting the action provided for in article 644 of said law, you shall request from the respective chamber that same direct that the indicted be transferred to the jail of the city wherein the trial is to take place, in those cases in which said prisoner may have been confined in a different jail from the one mentioned, and when, in consequence of causes which you may not deem reasonably grounded, the aforesaid request may be denied, you will communicate the fact to this public prosecutor.

16. Every month, at least once, and without detriment to the weekly visits to prisoners provided for by article 526 of the law of criminal procedure, you shall appear in person or through your delegates, after giving notice, at the jail of said city wherein the audiencia is situated, and you shall hear the verbal claims of the prisoners concerning the status of their prosecutions, communicating to me any point you may deem appropriate and taking such action as may be expedient in the presence of such claims.

The assistant public prosecutor of the supreme court. Substitute fiscal.—(*Carlos Revilla.*)

*Recapitulation of matters acted upon by the fiscal's office.*

ADMINISTRATIVE MATTERS.

	July 1 to Dec. 31, 1899.			Jan. 1 to June 30, 1900.		
	Acted upon—		Total.	Acted upon—		Total.
	By the fiscal.	By the deputy fiscals.		By the fiscal.	By the deputy fiscals.	
Reports to the government .....	6	.....	6	7	.....	7
Administrative records of the administrative chamber .....	11	.....	11	12	.....	12
Consultations regarding article 644 .....	11	.....	11	5	.....	5
Formal complaints and complaints .....	16	.....	16	28	.....	28
Serious cases of crimes in which instructions have been given to the fiscals of the audiencias .....	5	.....	5	4	.....	4
Inspection of the fiscal's office of the supreme court in serious matters .....	12	.....	12	21	.....	21
Consultations of the fiscals .....	13	.....	13	5	.....	5
Reports from the fiscals of the audiencias .....	12	.....	12	9	.....	9
Circulars .....	17	.....	17	3	.....	3
Different matters not classified .....	23	.....	23	34	.....	34
Communications:						
Received .....	1,123	.....	1,123	787	.....	787
Forwarded .....	331	.....	331	423	.....	423
Total .....	1,580	.....	1,580	1,438	.....	1,438

CIVIL.

	July 31 to December 31, 1899.			January 1 to June 30, 1900.		
	Acted upon—		Total.	Acted upon—		Total.
	By the fiscal.	By the deputy fiscals.		By the fiscal.	By the deputy fiscals.	
Appeals for annulment of decision filed:						
By the public prosecutor .....						
By the other parties .....		42	42		45	45
Appeals in complaint for denial of appeal for annulment of decision:						
By the public prosecutor .....						
By the other parties .....		27	27		33	33
Questions of jurisdiction .....	2	1	3		4	4
Total .....	2	70	72		82	82

*Recapitulation of matters acted upon by the fiscal's office—Continued.*

## CRIMINAL.

	July 1 to December 31, 1899.			January 1 to June 30, 1900.		
	Acted upon—			Acted upon—		
	By the fiscal.	By the deputy fiscals.	Total.	By the fiscal.	By the deputy fiscals.	Total.
Appeals for annulment of decision filed:						
By the public prosecutor.....	1	14	15	2	7	9
By the other parties.....		70	70	1	96	96
Appeals in complaint for denial of appeal for annulment of decision:						
By the public prosecutor.....		2	2			
By the other parties.....		10	10		19	19
Questions of jurisdiction.....	1		1		2	2
Appeals for annulment of sentence in murder cases.....		1	1	1		1
Total.....	2	97	99	4	123	127

*Detailed statement of the prisoners confined in the jails of the island of Cuba.*

	December 31, 1899.			June 30, 1900.		
	Serving sentence.	Awaiting trial.	Total.	Serving sentence.	Awaiting trial.	Total.
Province of—						
Habana.....	115	646	761	39	222	361
Santa Clara.....	34	397	431	26	46	72
Santiago de Cuba.....	43	183	226	28	107	135
Matanzas.....	24	193	217	20	178	198
Pinar del Rio.....	13	92	105	11	31	42
Puerto Principe.....	29	37	66	12	14	26
Total.....	258	1,548	1,806	136	598	834

*Recapitulation of matters acted upon by the offices of the fiscals of the audiencias, including those pending.*

## JULY 1 TO DECEMBER 31, 1899.

Audiencias.	Written opinion rendered.					Present at oral trials.*					Various matters acted upon.					Meetings held by the fiscals.	Matters pending in the fiscal's office.
	Fiscal.	Assistant fiscal.	Deputy fiscal.	Substitute.	Total.	Fiscal.	Assistant fiscal.	Deputy fiscal.	Substitute.	Total.	Fiscal.	Assistant fiscal.	Deputy fiscal.	Substitute.	Total.		
Habana.....	10	685	3,692	568	4,955	6	273	126	405	108	39	1			148	17	20
Pinar del Rio.....	353	265		4	622	7	37		44	44	5				49	15	
Matanzas.....	15	617	596	123	1,351	1	82	121	9	213	44				44	18	7
Santa Clara.....	224	70	72		366	4	30	34		68	291	119	45		455	18	427
Puerto Principe.....	180	397		1	578		60			60	38				38	44	
Santiago de Cuba..	73	1,031	532	144	1,780	5	51	37	7	100	19				19	21	21
Total.....	855	3,065	4,892	840	9,652	17	266	465	142	890	544	163	46		753	133	475

## JANUARY 1 TO JUNE 30, 1900.

Habana.....	11	581	3,997	519	5,108	12	269	57	338	93	21	3			117	24	1
Pinar del Rio.....	447	223		12	682	19	39		2	60	76	10			86	27	3
Matanzas.....	42	648	641	503	1,834	2	130	70	19	221	67				67	26	
Santa Clara.....	105	76	46	10	237	6	63	74		143	1,221	631	429	24	2,305	26	79
Puerto Principe.....	73	295			368		38			35	68	6			74	32	
Santiago de Cuba..	181	1,105	711	5	2,002	9	66	41	4	120	67	15			82	26	24
Total.....	859	2,928	5,395	1,049	10,231	36	348	454	82	920	1,592	683	432	24	2,731	161	107

*Classification by crimes and audiencias of the cases instituted from July 1, 1899, to June 30, 1900.*

Audiencias.	Against public order.													
	Violation of the postal laws.	Seditious.	Calumny and libels.	Violation of printing laws.	Electoral offenses.	Public disorders.	Libel against authorities.	Insults, disrespect, and threats against authorities and their agents.	Disrespect and insults to the authorities.	Assault against the authorities and their agents.	Disobedience to the authorities and their agents.	Conspiracy against the use of individual rights.	Incitement to rebellion and conspiracy.	Crimes that endanger the peace or independence of the State.
Habana .....	.....	.....	.....	.....	.....	.....	.....	.....	50	67	9	.....	.....	.....
Santiago de Cuba .....	.....	.....	.....	.....	20	.....	.....	25	.....	26	.....	.....	1	.....
Matanzas .....	.....	.....	.....	.....	16	.....	.....	13	.....	24	.....	.....	.....	.....
Santa Clara .....	10	3	.....	.....	4	.....	.....	5	.....	10	.....	.....	.....	.....
Pinar del Rio .....	3	.....	.....	.....	4	.....	5	2	.....	7	.....	.....	.....	.....
Puerto Principe .....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....
Total .....	13	3	14	2	44	11	5	56	62	156	22	14	2	1

Audiencias.	Falsifications.							Gambling, raffles, and unauthorized lotteries.	Of public officials in the performance of their office.							
	Sale of counterfeit money.	Unlawful use of names and dress.	False testimony and false accusations.	Falsification (not specified).	Falsification of certificates.	Falsification of private documents.	Falsification of public documents, as well as official and electoral.		Falsification of postage stamps, trade-marks, and stamped papers.	Counterfeittings.	Of documents.	Of prisoners.	Disobedience and refusal of cooperation.	Usurpation of prerogatives.	Bribery.	Misappropriation of public funds.
Habana .....	.....	14	15	.....	.....	13	81	6	16	107	8	16	1	6	20	20
Santiago de Cuba .....	.....	.....	3	14	.....	.....	6	.....	.....	13	6	2	4	4	1	6
Matanzas .....	.....	.....	.....	.....	.....	3	5	9	5	23	6	2	2	5	4	.....
Santa Clara .....	.....	1	.....	.....	.....	9	7	.....	5	21	.....	2	4	5	11	.....
Pinar del Rio .....	1	2	2	.....	.....	.....	4	.....	.....	13	.....	4	3	2	1	1
Puerto Principe .....	.....	1	2	.....	1	1	.....	.....	.....	1	1	.....	.....	.....	1	1
Total .....	1	18	22	14	1	26	103	15	26	178	20	27	14	22	38	28

Audiencias.	Against persons.								Against the civil status of persons.			
	Suicides.	Duels.	Discharge of firearms.	Wounds inflicted by violence.	Abortions.	Infanticides.	Homicides.	Assassinations.	Particides.	Performance of illegal marriages.	Usurpation of civil status.	Fictitious representation of childbirth.
Habana .....	78	.....	45	558	4	.....	36	10	2	.....	.....	.....
Santiago de Cuba .....	34	1	29	172	.....	1	36	8	1	.....	.....	.....
Matanzas .....	.....	.....	14	117	1	.....	21	10	1	1	.....	.....
Santa Clara .....	.....	.....	15	173	.....	1	78	13	2	.....	.....	.....
Pinar del Rio .....	12	.....	11	106	.....	.....	20	6	2	1	.....	.....
Puerto Principe .....	9	.....	5	39	.....	.....	10	4	1	.....	.....	.....
Total .....	133	1	119	1,165	5	2	201	51	9	3	1	.....

*Classification by crimes and audiencias of the cases instituted, etc.—Continued.*

Audiencias.	Offenses against chastity.						Against personal liberty and safety.					
	Abductions.	Seduction and corruption of minors.	Public scandal.	Rape and abuses of chastity.	Adultery.	Offenses against public health.	Violation of the laws relating to internments.	Illegal arrest.	Abduction of infants.	Abandonment of children.	Forcible entrance of dwellings.	Threats and acts of compulsion.
Habana .....	283	25	3	54	.....	14	.....	26	8	4	8	88
Santiago de Cuba ..	222	1	.....	25	.....	7	2	7	.....	.....	11	35
Matanzas .....	72	6	1	19	.....	.....	.....	.....	35	.....	1	32
Santa Clara .....	201	5	.....	21	.....	5	.....	4	.....	.....	11	21
Pinar del Rio .....	88	.....	.....	11	.....	2	2	.....	3	.....	.....	23
Puerto Principe .....	25	1	2	4	2	1	.....	.....	.....	.....	2	10
Total .....	891	38	6	134	2	29	4	39	19	4	35	209

  

Audiencias.	Against the property.										
	Damage to property.	Arsons and other malicious destruction of property.	Pawn-broking establishments.	Plots to alter the price of things.	Swindlings.	Abscondings.	Usurpation.	Thefts.	Robbery.	Violation of sentence.	Willful negligence.
Habana .....	44	142	1	2	984	.....	.....	2,313	689	7	36
Santiago de Cuba ..	16	22	.....	.....	125	.....	.....	797	159	2	.....
Matanzas .....	13	33	.....	.....	81	1	.....	584	169	1	7
Santa Clara .....	13	29	.....	.....	136	.....	.....	779	235	.....	.....
Pinar del Rio .....	11	15	.....	.....	59	3	.....	226	65	5	.....
Puerto Principe .....	10	2	.....	.....	35	.....	.....	144	24	8	.....
Total .....	107	234	1	2	1,420	1	3	4,843	1,341	10	51

  

Audiencias.	Through extinction of the criminal action.	For having ceased to take cognizance, and reduction to misdemeanors.	Because the accused were declared in default.	Orders of suspension.		Through decisions in accord with the conclusions of the fiscal.			Through sentences not in accord with the conclusions of the fiscal.		Total.
				Final.	Provisional.	Because the accusation was withdrawn.	Condemning through the conformity of the accused with the fiscal.	Condemning the accused not being in accord with the public prosecutor.	Acquitting.	Condemning.	
Habana .....	486	232	532	757	2,608	166	388	303	264	168	5,904
Santiago de Cuba ..	1,023	81	132	555	776	65	97	105	21	37	2,892
Matanzas .....	186	31	87	182	498	43	29	60	34	29	1,179
Santa Clara .....	1,024	4	113	110	834	38	59	105	34	33	2,354
Pinar del Rio .....	281	23	40	113	273	14	13	26	43	31	857
Puerto Principe .....	87	20	36	81	99	30	92	48	31	11	585
Total .....	3,087	391	940	1,798	5,088	356	678	647	427	309	13,721

*Cases ended from July 1, 1899, to June 30, 1900.*

Audiencias.	Through extinction of the criminal action.	For having ceased to take cognizance, and reduction to misdemeanors.	Because the accused were declared in default.	Orders of suspension.		Through decisions in accord with the conclusions of the fiscal.			Through sentences not in accord with the conclusions of the fiscal.		Total.
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Total .....	3,087	391	940	1,798	5,088	356	678	647	427	309	13,721



*Detailed statement of prisoners confined in the jails of the island of Cuba, serving sentences imposed by the audiencias as well as by the correctional courts, and those awaiting trial, on December 31, 1900.*

Audiencias.	Serving sentence.	Awaiting trial.	Total.
Habana .....	240	222	462
Santa Clara .....	48	184	232
Matanzas .....	54	63	117
Pinar del Rio .....	47	37	84
Santiago de Cuba .....	77	60	137
Puerto Principe .....	42	8	50
Total .....	467	574	.....
Grand total .....	.....	.....	1,082



**REPORT OF CIVIL AFFAIRS CONSIDERED IN OFFICE OF THE  
JUDGE-ADVOCATE OF THE DEPARTMENT, CALENDAR YEAR  
1900—SUBMITTED BY MAJ. EDGAR S. DUDLEY, JUDGE-ADVOCATE  
OF THE DEPARTMENT.**

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HEADQUARTERS DEPARTMENT OF CUBA,  
OFFICE OF JUDGE-ADVOCATE,  
*Habana, February 21, 1901.*

SIR: I have the honor to submit herewith a brief report of civil affairs which have been considered in the office of the judge-advocate during the calendar year 1900.

A full statement of civil work for the first six months of the year, to June 30, 1900, is contained in my annual report for the fiscal year ending that date, made July 3, 1900, and brief extracts therefrom will appear herein.

Several matters which were under consideration at that time have since come to a satisfactory conclusion, and reference thereto will be briefly made.

The abolishment of the Division of Cuba, and consequent consolidation of all its former departments into the Department of Cuba, November 16, 1900, tended to increase largely not only the military work, but the civil work of this office, inasmuch as many matters were formerly settled at the different department headquarters which now come to this department. These, however, are principally appeals, claims, etc. The examination of decrees, questions of application and construction of laws, amendments thereto, etc., are, as before, necessarily considered by the military governor.

Among some of the most important matters referred to this office are those relating to grants and concessions made by Spanish authorities, and especially those incomplete at the date the United States came into control of the island of Cuba.

**GRANTS AND CONCESSIONS.**

There can be no question as to the rights of parties whose concessions had been completely granted prior to the signing of the protocol of August 12, 1898, but at that date there were, in some instances, necessary formalities lacking to complete those rights and make the concession entirely valid, while during the period between the signing of the protocol and the formal delivering over of the government by the representatives of Spain to the United States, January 1, 1899, some acts were done and rights claimed thereunder which are open to question.

After due consideration of the matter, it has appeared to this office:

First, that all completed concessions prior to August 12, 1898, were in full force and effect at that date, and owners thereof must be protected in their rights.

Second, that all acts of the Spanish military commander after August 12, 1898, approving and granting concessions which had prior to that date been in process of being secured, but not completed, are of questionable validity, subject to examination by this Government, and to be effective his action in granting the same should be ratified.

Third, that all concessions in process of being secured in which legal operations to that effect had begun prior to August 12, 1898, and which were not approved by the Spanish governor-general between that date and January 1, 1899, come under the prohibition of the "Foraker amendment," and remain in statu quo with acquired rights until the restrictions of that law are repealed or modified.

Fourth, that all concessions asked for after August 12, 1898, and granted by the Spanish military commander are invalid.

Under Article IV of the protocol, signed August 12, 1898, Spain agreed to immediately evacuate Cuba. A commission to carry out the details of that evacuation was appointed in accordance with the terms of this protocol.

The agreement to transfer the territory by evacuation was the result of conquest, and took effect August 12, 1898, and evacuation began as promptly thereafter as arrangements could be made by the United States to dispose of the Spanish troops and to replace them with American soldiers and was completed January 1, 1899, by the formal act of transfer.

It seems evident that the powers of governor-general conferred by Spain upon its representative in Cuba ceased from the date of the signing of the protocol, and there remained to said representative only his powers as captain-general commanding the Spanish forces in Cuba and holding control, not as governor-general, but as a military commander, solely in trust for the United States, and without power to grant, except by its authority, any concession which would be binding upon that Government or Cuba.

The evacuation of Habana, January 1, 1899, was a mere matter of formality. The political control of the island had been with the United States from the date of signing the protocol.

That this view is correct, and that the United States was the dominant political power in Cuba during the period from August 12, 1898, to January 1, 1899, as well as after the latter date, is indicated by the issuance of orders and proclamations by the President of the United States affecting the island; the installment of collectors of customs; the occupation of the island by United States troops; the establishment of a military division, and other acts of power during this period and prior to January 1, 1899. This fact was also recognized by the Spanish captain-general when on December 14, 1898, under instructions emanating from the United States, he suspended the carrying into effect of all concessions recently granted.

#### THE FORAKER AMENDMENT.

The provision of the act of Congress of the United States approved March 3, 1899, in section 3 of that act, generally known as the "Foraker amendment," was intended to prevent the granting of any concessions during the occupation of the island of Cuba by the United States. Its terms are very comprehensive:

SEC. 3. That no property, franchises, or concessions of any kind whatever shall be granted by the United States, or by any military or other authority whatever, in the island of Cuba during the occupation thereof by the United States.

Many attempts have been made by interested parties to avoid or evade the restriction of this law, but its requirements have been strictly adhered to by this office.

While those rights already acquired are protected, and legally existing concessions may be improved or developed, a strict construction of this law places the limit there, and prevents the granting of new concessions. The prohibitive order of the President of the United States, published in General Orders, No. 188, War Department, Adjutant-General's Office, series of 1898, indicates very clearly those public or quasi public works which are to be construed as under the head of "grants or concessions."

But the time has come, with the establishment of municipal government by the people, when this law ought to be modified, so as to give some latitude to the municipal corporations in the matter of municipal franchises. The growth of the cities and their pressing needs demand it. While the authorities of military occupation, being temporarily in power, have been very properly withheld from binding any future government by granting concessions that would endure under it, yet if it is to continue long in control, the necessary development of the interests of the people of the entire island demands the revocation or modification of this law. The power to grant concessions for railroads and their extension, for telegraph and telephone lines, electric-light systems, and other improvements that will conduce to the general welfare of the people and public interests, should be given with as little delay as possible, under such restrictions thereon as will prevent speculation, insure honest dealing, and limit such grants to honest investors, after due competition.

#### PRISONS AND PRISONERS.

The condition of the prisons throughout the island, and especially in Habana, has been continually improved during the year, and in this city they will stand well in comparison with the best prisons of like character in the United States.

Under civil order 22, 1900, a number of prisoners who had seen service in the Cuban army, and whose conduct had been good since they were mustered out; and those who had been convicted for minor offenses, or suffering "subsidiary imprisonment" for money liability, were released.

A board of pardons, of which the judge-advocate was president, was convened October 13, 1900, by civil order 426 of that date, which up to December 31, 1900, had acted upon 173 petitions for pardon, of which number 54 were recommended for pardon, 43 to have sentences partially remitted; in 3 cases penal action pending, to be ended, and in 73 cases pardon was denied.

Many of those pardoned had been tried by a Spanish military court, or had been imprisoned for some time before being brought to trial, which fact was taken into consideration.

#### THE POSTAL CODE.

The postal code of the island, prepared by the post-office authorities, and promulgated July 31, 1899, gave "control and management of the department of posts" to the director-general of posts of the island,

"appointed by the Postmaster-General of the United States, and subject to his authority."

The powers of the director-general were very extensive; the department appointed its own officials and employees, and had its own auditor of accounts; and it was not until information came to the knowledge of the military governor, demanding his attention, that examination of the accounts and methods of transaction of business of this department was ordered by him; and it was found as a result that such an extent of independent authority as had been taken for granted by that department was unfortunate. More immediate and direct supervision of it has since been exercised.

#### SOVEREIGNTY.

The question of sovereignty has been one of the most important arising, and in my report made to the military governor July 3 last, it was said regarding it:

The United States through its commissioners at Paris distinctly declined to accept the sovereignty of the island relinquished by Spain, and the United States commissioners, while acknowledging that the United States would take possession of the island for purposes of pacification, declared that it would not accept the titular sovereignty thereof; Cuba has no organized government of its own, but is under military occupation of the United States; the military government is that of the United States; it is not an independent sovereign power; it does not hold the sovereignty of the island of Cuba.

\* \* \* \* \*

The situation, briefly stated, is this: Spain has relinquished sovereignty over the island of Cuba; the United States has positively refused to accept it; the military government is that of the United States, not of the people of Cuba; none of these, therefore, possess the sovereignty of the island.

In my opinion it rests neither in the United States nor in Spain, but in the people of Cuba, and now lies dormant because they have no recognized representation organized by themselves.

The recent decision of the Supreme Court of the United States, that Cuba is a country foreign to the United States, seems to sustain the above view.

It is true, nevertheless, that certain powers of sovereignty may be used by the present governing power in the exercise of its authority as such, should emergency or necessity require it.

There are possible emergencies where the exigencies of the case and the necessity of government may clearly demand it, when the military government may be compelled to exercise some one or more of the powers belonging to a sovereignty which has no visible representation of its own; for the process of administration of government can not be stopped, or the objects of good government defeated, by lack of power to perform a duty required therefor, even though it be a power which is not an inherent right of the de facto government, but is solely an attribute of sovereignty; this government assuming thereby to represent such sovereignty though without its direct authorization.

Upon the determination of the question of sovereignty rested the decision of many other questions, such as those relating to extradition, right of eminent domain, citizenship, electoral rights, and relations to foreign countries.

#### EXTRADITION.

The question of extradition as between Cuba and the United States has been solved by the recent decision of the Supreme Court of the United States in the Neely case. The act of Congress of June 6, 1900, providing for the extradition of those charged with crime from the

United States to Cuba, has been declared constitutional, and Cuba held to be a foreign country, held in trust by the United States until a stable government of its own shall have been established.

Extradition of fugitives from justice from Cuba to foreign countries other than the United States has been secured through the mediation of the United States authorities, Cuba having no treaty with any nation.

#### FOREIGN RELATIONS, ETC.

Cuba having as yet no government of its own, all communications with foreign countries have necessarily been carried on by the United States military government through the State Department at Washington.

#### EMINENT DOMAIN, CITIZENSHIP, ETC.

Various questions relating to eminent domain, citizenship, etc., have arisen during the year, and have been resolved in accordance with the principles stated above under the head of sovereignty.

#### COURTS.

Among the greatest problems to solve have been those of the purification of the courts and modification of the laws of procedure, especially in criminal cases.

The military governor has given much attention to this work throughout the entire year, and something has been accomplished. In the personnel of the courts and the employees thereof important changes have been made. One of the most needed was that which has been provided in civil order 523, series of 1900, by which the escribanos of the courts, who heretofore have lived upon fees received and were consequently open to corruption, have been replaced by salaried recorders and assistants.

#### POLICE COURT.

The police court established in Habana by the military governor of that city in 1899, as a military necessity, while not recognized as having an existence authorized under the laws of Cuba, has finally been developed into the system of correctional courts established throughout the island during the past year, the order for which went into effect July 1, 1900. A full history of this court is given in my report of July 3 last.

#### AUTHENTICATION OF DOCUMENTS, NOTARIES, ETC.

The requirements for authentication of documents drawn in the United States and foreign countries, for use in this island, have not yet been satisfactorily determined.

Papers coming from foreign countries, not through the Department of State of the United States, are sometimes authenticated here by the consuls of those countries.

All legal documents coming from the United States, or from a foreign country, authenticated by the American consul in that country, are required to be authenticated by the Secretary of State of the United States.

Applications for extradition, letters rogatory and other important

documents prepared in Cuba for use in foreign countries are authenticated by the secretary of state and government of the island, with final authentication by the signature of the military governor.

#### NOTARIES.

The notaries of Cuba are appointed for life, and their functions prescribed by the notarial law. The qualifications and duties of these officials are vastly different from those of notaries in the United States.

Original documents drawn by them are kept on record in the notary's office, copies being furnished the parties. The notary is responsible that papers are correctly drawn according to law, and is bound for faithful and correct execution of the duties of his office. The records of the notary are immediately bound at the completion of each year's work; and at his death, or at the end of thirty years, are sent to the "archivo general de protocolos."

Many acts which are common duties of notaries in the United States have been unknown to them here, and it has been difficult to find any notary who understood or would act in taking acknowledgment of deeds or other instruments drawn in foreign countries for record there, or who would administer oaths, take affidavits, take and authenticate depositions, and authenticate and certify copies of documents. Though there is no direct authority for any of these acts, some few notaries have performed these functions, understanding that these documents are not valid for use in Cuba, though accepted in other countries.

A decree extending authority of notaries to the performance of these functions was proposed May 11, 1900, and has since been in the hands of the secretary of justice, but not published.

#### AMERICAN CONSULAR FUNCTIONS.

The notarial acts authorized to be performed by consular representatives of the United States, by section 1750 Revised Statutes, are still unprovided for. There is no provision of law recognizing the right or duty of any person to perform these functions, other than duly accredited consular representatives.

In March, 1899, the Judge-Advocate General of the Army held that "No provision of the War Department can be made for administering oaths in Cuba and Porto Rico to be used in the United States under United States laws. Congress must make such a provision, because it must be United States law, operative and of force and effect here in the United States."

Congress, however, has not yet acted, and these matters not being satisfactorily settled, are being acted upon in the provisional manner indicated; the signatures of notaries being authenticated by the certificate of the adjutant-general of the department, and such documents are being generally accepted in the States.

#### CHANGES IN LAWS.

Among the most important changes have been the replacing of escribanos in courts by salaried recorders, and the introduction of the writ of habeas corpus into the existing legal system; the modification and simplification of the law of criminal procedure, expediting trials in criminal cases; the establishment of correctional courts, and legalization of the religious marriage ceremony.



## HABEAS CORPUS.

The writ of habeas corpus, provision for which had been withheld for many months because of different objections thereto, has at last been ingrafted upon the Spanish laws by civil order 427, October 15, 1900. A proposed order, embracing substantially the provisions of American laws on the subject, submitted from this office September 17, 1899, was opposed by the then secretary of justice. His objections were met December 14, 1899, by statement that his criticisms were no more than "an enlargement" of facts briefly stated in the remarks accompanying the decree proposed, and the suggestion repeated, that while it was not supposed to be perfectly adapted to the Spanish law, yet due consideration might suggest changes or provisions whereby it could be accepted, and give the Cuban people the benefit of this important writ. The matter apparently lay dormant in the office of the secretary of justice until his successor submitted, May 5, 1900, a decree on the subject, which, upon examination, lacked some of the important characteristics of the writ under American law on the subject. It failed to provide for the production of the body of the detained person forthwith, and retained something of the character of the former remedy under Spanish law, which was by appeal, admitting of proceedings in delay of the issue of the order, by notification to parties and trial of the question before issuing the writ. This was, therefore, returned from this office May 8, 1900, with proposed changes to make it effective and summary.

Since that date, by civil order No. 427, October 15, 1900, this writ is provided for, being placed into effect December 20, 1900, the delay being to enable judges and lawyers to become familiar with the provisions of the order, and it is now in force.

There are other changes yet to be made, which will be accomplished as time goes on and the courts and people become accustomed to the beneficial effects of those already made.

One of the most important matters to be considered will be the present system of procuring evidence for indictment in criminal cases.

At present the investigation is made by a judge of instruction, who examines witnesses day by day, their evidence being taken down in longhand by an escribano, with consequent delay, and frequently hardship and annoyance to witnesses; so much so that people fear the ordeal, and will use any available method to avoid being called upon to testify.

The opening of the constitutional convention and its possible conclusion in the adoption of a constitution and establishment of relations with the United States which will insure the safety and welfare of the Cuban people and protection to life and property of foreign residents under a stable government will, it is hoped, soon close the necessity for continuance of the military government and enable the people of Cuba to govern themselves.

In all matters wherein Spanish laws have been in question I have received most valuable assistance from Mr. Fernando M. Vidal, who, since the beginning of military occupation, has been my assistant in the judge-advocate's office of the division and department.

Respectfully submitted.

EDGAR S. DUDLEY,

*Major, Judge-Advocate, U. S. V.,  
Judge-Advocate, Department of Cuba.*

THE ADJUTANT-GENERAL, DEPARTMENT OF CUBA.



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